

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

February 29, 2024

Lirong Wang Chief Executive Officer Muliang Viagoo Technology, Inc. 2498 Wanfeng Highway, Lane 181 Fengjing Town, Jinshan District Shanghai, China

> Re: Muliang Viagoo Technology, Inc. Form 10-K for the fiscal year ended December 31, 2022 Filed April 17, 2023 File No. 001-40636

Dear Lirong Wang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Jason Ye, Esq.