UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

June 18, 2024

In the Matter of

Yi Po International Holdings Limited Room 402-404 Sembcorp Int'l Water Center No. 33, Jiangxinzhou Keji Road Jianye District, Nanjing City Jiangsu Province, PRC

ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-262405

Yi Po International Holdings Limited filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Yi Po International Holdings Limited has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on June 18, 2024.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Mara Ransom Office Chief