UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

September 18, 2024

In the Matter of

Muliang Viagoo Technology, Inc. 2498 Wanfeng Highway, Lane 181 Fengjing Town, Jinshan District Shanghai, China 201501

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

File No: 333-232378

Muliang Viagoo Technology, Inc. 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.

Muliang Viagoo Technology, Inc. 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to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;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 September 18, 2024.

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

Loan Lauren Nguyen Office Chief