



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2024

Albert Wong  
Chief Executive Officer  
Eastern International Ltd.  
Suite 901-903, 9th Floor, Building #2, Qianwan Zhigu  
Chuanhua Smart Center Science and Technology City Block  
Xiaoshan Economic and Technological Development Zone  
Xiaoshan District, Hangzhou, Zhejiang Province, China 311231

**Re: Eastern International Ltd.  
Amendment No. 1 to Registration Statement on Form F-1  
Filed October 1, 2024  
File No. 333-281900**

Dear Albert Wong:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our September 11, 2024 letter.

Amendment No. 1 to Registration Statement on Form F-1

General

1. We note you filed the CEVSN Information Consulting Co. Ltd. consent as Exhibit 23.4. Please also supplementally provide us with a copy of the CEVSN Report. Refer to comment 9 in our letter dated April 18, 2024.

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Please contact Myra Moosariparambil at 202-551-3796 or Shannon Buskirk at 202-551-3717 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Purcell at 202-551-5351 or Liz Packebusch at 202-551-8749 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Jeffrey Li