



DIVISION OF
CORPORATION FINANCE

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

September 30, 2025

Kam Pang Chim
Chief Financial Officer
Nature Wood Group Ltd
Avenida de Amizade no. 1287
Chong Fok Centro Comercial, 13E
Macau S.A.R.

Re: Nature Wood Group Ltd
Form 20-F for the fiscal year ended December 31, 2024
Filed May 1, 2025
File No. 001-41796

Dear Kam Pang Chim:

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 Manufacturing