



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2024

Caspia Lin  
Chief Financial Officer  
Earlyworks Co., Ltd.  
5-7-11, Ueno, Taito-ku  
Tokyo, Japan 110-0005

**Re: Earlyworks Co., Ltd.**  
**Form 20-F for the fiscal year ended April 30, 2023**  
**File No. 001-41752**

Dear Caspia Lin:

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 Technology

cc: Ying Li