



DIVISION OF  
CORPORATION FINANCE

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

September 18, 2024

Changjuan Liang  
Chief Financial Officer  
Nisun International Enterprise Development Group Co., Ltd  
Floor 20-21, No. 55 Loushanguan Road, Changning District  
Shanghai, Peoples Republic of China

**Re: Nisun International Enterprise Development Group Co., Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2023**  
**File No. 001-37829**

Dear Changjuan Liang:

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