



DIVISION OF
CORPORATION FINANCE

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

October 15, 2024

Yoshiyuki Aikawa
Chief Executive Officer
SBC Medical Group Holdings Inc.
200 Spectrum Center Dr., Suite 300
Irvine, CA 92618

**Re: SBC Medical Group Holdings Inc.
Registration Statement on Form S-1
Filed October 8, 2024
File No. 333-282540**

Dear Yoshiyuki Aikawa:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Craig D. Linder, Esq.