



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2024

Chen Xin  
Chief Executive Officer  
BGM Group Ltd  
No. 152 Hongliang East 1st Street, No. 1703  
Tianfu New District, Chengdu, 610200  
People's Republic of China

**Re: BGM Group Ltd**  
**Registration Statement on Form F-3**  
**Filed November 5, 2024**  
**File No. 333-282998**

Dear Chen Xin:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Yu Wang, Esq.