



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2024

Zhihua Wu  
Chief Executive Officer  
Linkage Global Inc  
2-23-3 Minami-Ikebukuro, Toshima-ku  
Tokyo, Japan 171-0022

**Re: Linkage Global Inc**  
**Registration Statement on Form F-1**  
**Filed November 27, 2024**  
**File No. 333-283495**

Dear Zhihua Wu:

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 Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Joan S. Guilfoyle