



DIVISION OF  
CORPORATION FINANCE

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

February 6, 2025

Eve Chan  
Chief Financial Officer  
Next Technology Holding Inc.  
Room 519, 05/F, Block T3, Qianhai Premier Finance Centre Unit 2,  
Guiwan Area, Nanshan District, Shenzhen, China 518000

**Re: Next Technology Holding Inc.**  
**Forms 10-K and 10-K/A for the Fiscal Year Ended December 31, 2023**  
**File No. 001-41450**

Dear Eve Chan:

We have completed our review of your filings. 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: Meng Lai