



DIVISION OF
CORPORATION FINANCE

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

January 31, 2025

Tzu-Wei Chung
Chief Executive Officer
TNL Mediagene
23-2 Maruyamacho
Shibuya-ku, Tokyo 150-0044
Japan

Re: TNL Mediagene
Registration Statement on Form F-1
Filed January 22, 2025
File No. 333-284411

Dear Tzu-Wei Chung:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jesse Gillespie