



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

DIVISION OF  
CORPORATION FINANCE

February 13, 2025

Advanced Biomed Inc.  
No. 689-85 Xiaodong Road  
Yongkang District  
Tainan, Taiwan

**Re:   Advanced Biomed Inc.  
Amendment No. 16 to Registration Statement on Form S-1  
Exhibit Nos. 10.6 and 10.12  
Filed February 7, 2025  
File No. 377-06478**

Dear Yi Lu:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance