



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2024

Ma Biu  
Chief Executive Officer  
Luda Technology Group Ltd  
Unit H, 13/F, Kaiser Estate Phase 2  
47-53 Man Yue Street  
Hung Hom, Kowloon  
Hong Kong

**Re: Luda Technology Group Ltd**  
**Registration Statement on Form F-1**  
**Filed December 6, 2024**  
**File No. 333-283680**

Dear Ma Biu:

We have reviewed your registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form F-1

Certain Relationships and Related-Party Transactions, page 115

1. Please revise your disclosure in this section to provide information up to a more recent date as required by Item 7.B of Form 20-F.

General

2. Please provide an opinion of counsel regarding the legality of the underwriters' warrants.

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.

December 17, 2024

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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Charles Eastman at 202-551-3794 or Hugh West at 202-551-3872 if you have questions regarding comments on the financial statements and related matters. Please contact Evan Ewing at 202-551-5920 or Jay Ingram at 202-551-3397 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing