



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2025

Calvin Kong  
Chief Financial Officer  
SU Group Holdings Ltd  
7th Floor, The Rays  
No. 71 Hung To Road, Kwun Tong  
Kowloon, Hong Kong

**Re: SU Group Holdings Ltd**  
**Registration Statement on Form F-3**  
**Filed February 12, 2025**  
**File No. 333-284868**

Dear Calvin Kong:

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 Rucha Pandit at 202-551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Yang Ge