



DIVISION OF
CORPORATION FINANCE

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

January 29, 2025

Chai Huang
Chief Executive Officer
MKDWELL Tech Inc.
1F, No. 6-2, Duxing Road
Hsinchu Science Park
Hsinchu City 300, Taiwan

Re: MKDWELL Tech Inc.
Registration Statement on Form F-1
Filed on January 23, 2025
File No. 333-284420

Dear Chai Huang:

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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: David Manno