



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2025

Xueyuan Weng  
Chief Executive Officer  
Golden Sun Health Technology Group Ltd  
Room 503, Building C2, No. 1599  
Xinjinqiao Road, Pudong New Area  
Shanghai, China 200083

**Re: Golden Sun Health Technology Group Ltd**  
**Draft Registration Statement on Form F-1**  
**Submitted February 26, 2025**  
**CIK No. 0001826376**

Dear Xueyuan Weng:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Charles Yongjun Fu