



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2024

Yan Fu  
Chief Executive Officer  
Ruanyun Edai Technology Inc.  
No. 698 Jing Dong Avenue, ZheJiang University HighTech Campus  
Nanchang, Jiangxi, China 330096

**Re: Ruanyun Edai Technology Inc.**  
**Amendment No. 1 to Registration Statement on Form F-1**  
**Filed October 21, 2024**  
**File No. 333-281857**

Dear Yan Fu:

We have reviewed your amended registration statement and have the following comment.

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. Unless we note otherwise, any references to prior comments are to comments in our September 26, 2024 letter.

Amendment No. 1 to Registration Statement on Form F-1  
Prospectus Summary, page 1

1. We note your responses to prior comments 3 and 4 regarding your Concerted Action Agreement, including your disclosure that the parties to the Concerted Action Agreement do not currently intend to file a Schedule 13D. Please provide a detailed legal analysis of how you determined that the parties to the Concerted Action Agreement have not formed a group under Section 13(d)(3) of the Exchange Act.

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Please contact Morgan Youngwood at 202-551-3479 or Stephen Krikorian at 202-551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Edwin Kim at 202-551-3297 or Mitchell Austin at 202-551-3574 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Hillary O'Rourke, Esq.