



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2025

Suqin Li  
Chief Executive Officer  
Majestic Ideal Holdings Ltd  
22/F, China United Plaza  
1008, Tai Nan West Street  
Cheung Sha Wan, Kowloon, Hong Kong

**Re: Majestic Ideal Holdings Ltd**  
**Amendment No. 5 to Registration Statement on Form F-1**  
**Filed March 25, 2025**  
**File No. 333-282499**

Dear Suqin Li:

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

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.

Amendment No. 5 to Registration Statement on Form F-1 filed March 25, 2025

Selling Shareholders, page 91

1. Please revise the disclosure on pages 91 and Alt-21 to discuss the details of the transaction(s) in which the selling shareholders received the shares covered by the amended registration statement.
2. Please revise the disclosure on page Alt-21 to discuss, if applicable, the relationship between Action Holdings Limited and the two resale shareholders.

March 31, 2025

Page 2

Undertakings, page II-1

3. Please revise to provide the undertakings required by Item 512(a) of Regulation S-K.

Exhibit Index, page II-2

4. Please ensure that you have filed the underwriting agreement as an exhibit. In this regard, we note the new disclosure on page 108 that the "Company and the Selling Shareholder will enter into an underwriting agreement with Craft Capital Management, LLC and WestPark Capital, Inc." However, you indicate in the asterisk footnote on page II-3 that the form of underwriting agreements was previously filed.

Please contact Kevin Woody at 202-551-3629 if you have questions regarding comments on the financial statements and related matters. Please contact Thomas Jones at 202-551-3602 or Jay Ingram at 202-551-3397 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Lawrence S. Venick, Esq.