



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2025

Hui Luo  
Chief Executive Officer  
Classover Holdings, Inc.  
450 7th Avenue, Suite 905  
New York, New York 10123

**Re: Classover Holdings, Inc.  
Registration Statement on Form S-1  
Filed May 7, 2025  
File No. 333-287044**

Dear Hui Luo:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeffrey Gallant