



DIVISION OF
CORPORATION FINANCE

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

March 26, 2026

Guanghai Li
Chief Executive Officer
Helpport AI Ltd
9 Temasek Boulevard #07-00, Suntec Tower Two,
Singapore 038989

Re: Helpport AI Ltd
Registration Statement on Form F-3
Filed March 26, 2026
File No. 333-294622

Dear Guanghai Li:

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 Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Ying Li, Esq.