



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2025

Zhenyang Shi  
Chairman and Chief Executive Officer  
Pomdoctor Limited  
Yongxu Industrial Park  
No.19-23 Hejing Road, Dongsha Street  
Liwan District, Guangzhou 510000  
People's Republic of China

**Re: Pomdoctor Limited**  
**Registration Statement on Form F-1**  
**Filed March 13, 2025**  
**File No. 333-285771**

Dear Zhenyang Shi:

We have reviewed your registration statement and have the following comment(s).

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.

Registration Statement on Form F-1 filed March 13, 2025

Capitalization, page 74

1. We note you removed short-term bank loans and loans from third parties from your capitalization table. Please revise to include all current indebtedness in your capitalization or explain the change. Refer to Item 3B of Form 20-F.

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.

March 24, 2025

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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Patrick Kuhn at 202-551-3308 or Joel Parker at 202-551-3651 if you have questions regarding comments on the financial statements and related matters. Please contact Scott Anderegg at 202-551-3342 or Dietrich King at 202-551-8071 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services