



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2026

Xiao Jian Wang  
Chief Executive Officer  
GD Culture Group Ltd  
111 Town Square Place, Suite #1203  
Jersey City, NJ 07310

**Re: GD Culture Group Ltd**  
**Registration Statement on Form S-3**  
**Filed January 26, 2026**  
**File No. 333-292934**

Dear Xiao Jian Wang:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Zhaocong "Richard" Xu