



DIVISION OF
CORPORATION FINANCE

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

September 29, 2023

Zhuowei Zhong
President & Chairman of the Board
JRSIS HEALTH CARE Corp
3/F Building A , De Run Yuan
No. 19 Chang Yi Road , Chang Ming Shui
Wu Gui Shan , Zhong Shan City 528458

Re: JRSIS HEALTH CARE Corp
Form 10-K for Fiscal Year Ended December 31, 2022
Filed April 17, 2023
Form 10-K/A for Fiscal Year Ended December 31, 2022
Filed July 26, 2023
Response dated July 26, 2023
Response dated August 31, 2023
File No. 001-36758

Dear Zhuowei Zhong:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Robert Brantl