



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

DIVISION OF  
CORPORATION FINANCE

April 1, 2024

Zhiyong Tang  
Chief Executive Officer  
Roan Holdings Group Co., Ltd.  
No. 1 Building, 5 Bailiantan Road, Yuhang District  
Hangzhou, Zhejiang  
The People's Republic of China

**Re: Roan Holdings Group Co., Ltd.**  
**Annual Report on Form 20-F**  
**Amendment No. 1 to Annual Report on Form 20-F**  
**File No. 001-36664**

Dear Zhiyong Tang:

We have completed our review of your filings. 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 Finance

cc: Stephen M. Wurzburg