



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2024

Colin Ellis  
Chief Financial Officer and Director  
Fintech Scion Limited  
M Floor & 1st Floor  
No. 33, Jalan Maharajalela  
50150, Kuala Lumpur, Malaysia

**Re: Fintech Scion Limited**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**Amendment No. 3 to Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-55685**

Dear Colin Ellis:

We issued comments to you on the above captioned filings on June 11, 2024. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by August 28, 2024.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Scott Stringer at 202-551-3272 or Rufus Decker at 202-551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Rucha Pandit at 202-551-6022 or Dietrich King at 202-551-8071 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services