



DIVISION OF  
CORPORATION FINANCE

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

May 29, 2025

Zhang Guowei  
Chief Executive Officer  
Jingbo Technology, Inc.  
Floor 1 to 6, No. 1 to 10 Chuangyi Road  
Yinhu Village, Shoujiang Town  
Fuyang District, China 310000

**Re: Jingbo Technology, Inc.**  
**Form 10-K for the Fiscal Year Ended February 29, 2024**  
**File No. 000-56570**

Dear Zhang Guowei:

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 Technology