



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2024

Xiaoyue Zhang  
Chief Executive Officer  
Paranovus Entertainment Technology Ltd.  
250 Park Avenue, 7th Floor  
New York, NY 10177

**Re: Paranovus Entertainment Technology Ltd.  
Registration Statement on Form F-3  
Filed September 13, 2024  
File No. 333-282103**

Dear Xiaoyue Zhang:

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 Mitchell Austin at 202-551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Joan Wu