



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2024

Xiaohao Tan  
Chief Executive Officer  
Ezagoo Ltd  
Rm 205, 2/F, Building 17 , Yard 1  
Li Ze Road , Feng Tai District  
Beijing 100073, People's Republic of China

**Re: Ezagoo Ltd**  
**Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed April 8, 2024**  
**File No. 333-228681**

Dear Xiaohao Tan:

We issued comments to you on the above captioned filing on August 27, 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 September 10, 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 filing 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 Aamira Chaudhry at 202-551-3389 or Doug Jones at 202-551-3309 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services