



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2023

Andy Jin  
CEO  
NOCERA, INC.  
3F (Building B) , No. 185 , Sec. 1 , Datong Rd .  
Xizhi Dist. , New Taipei City 221  
Taiwan (R.O.C.)

**Re: NOCERA, INC.**  
**Form 10-K/A filed September 6, 2023**  
**File No. 1-41434**

Dear Andy Jin:

We issued a comment on the above captioned filing on October 31, 2023. On November 21, 2023, we issued a follow-up letter informing you that the comment remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Al Pavot at 202-551-3738 or Terence O'Brien at 202-551-3355 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Andy Jin