



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2021

Tao Ling  
Chief Executive Officer  
Ostin Technology Group Co., Ltd.  
Building 2, 101/201 1 Kechuang Road  
Qixia District, Nanjing  
Jiangsu Province, China 210046

**Re: Ostin Technology Group Co., Ltd.**  
**Amendment No.7 to Registration Statement on Form F-1**  
**Filed December 6, 2021**  
**File No. 333-253959**

Dear Mr. Ling:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Form F-1/A filed December 6, 2021

Prospectus Summary, page 1

1. Please revise both the risk factors summary and the Risk Factors section to move forward the risks related to doing business in the PRC so that such risks are prominently disclosed within each section in relation to other identified material risks.

Tao Ling  
Ostin Technology Group Co., Ltd.  
December 17, 2021  
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You may contact Andi Carpenter at 202-551-3645 or Martin James at 202-551-3671 if you have questions regarding comments on the financial statements and related matters. Please contact Asia Timmons-Pierce at 202-551-3754 or Jay Ingram at 202-551-3397 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing