



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2024

Christopher J. Munyan  
Chief Financial Officer  
Swiftmerge Acquisition Corp.  
4318 Forman Avenue  
Toluca Lake, CA 91602

**Re: Swiftmerge Acquisition Corp.**  
**Form 10-K for the year ended December 31, 2023**  
**Filed April 1, 2024**  
**Form 10-K/A for the year ended December 31, 2023**  
**Filed July 26, 2024**  
**File No. 001-41164**

Dear Christopher J. Munyan:

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 Real Estate & Construction