



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2023

Sam Teo  
Chief Executive Officer  
TREASURE GLOBAL INC  
276 5th Avenue, Suite 704 #739  
New York, New York 10001

**Re: TREASURE GLOBAL INC**  
**Draft Registration Statement on Form S-1**  
**Submitted August 10, 2023**  
**CIK No. 0001905956**

Dear Sam Teo:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeffrey Wofford