



DIVISION OF
CORPORATION FINANCE

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

August 26, 2024

Zhen Fan
Chief Executive Officer
Haoxi Health Technology Ltd
Room 801, Tower C, Floor 8
Building 103
Huizhongli, Chaoyang District
Beijing, China

Re: Haoxi Health Technology Ltd
Amendment No. 5 to Registration Statement on Form F-1
Filed August 12, 2024
File No. 333-280174

Dear Zhen Fan:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies 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 this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our August 8, 2024 letter.

Amendment No. 5 to Registration Statement on Form F-1 filed August 12, 2024

Risk Factors

Risk Related to this Offering and the Trading Market

You will experience immediate and substantial dilution in the net tangible book value of Class A Ordinary Shares purchased. The existing.... page 54

1. We note your response to prior comment 2, and we reissue it in part. Please update the dilution risk factor with as much specificity as possible. In this regard, we note the risk factor still categorizes dilution as potential rather than likely.

General

2. We note your response to prior comment 4, and we reissue it in part. If you intend to rely

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on Rule 430A, please disclose a fixed number of securities for each class of security included in the registered transaction such that such numbers are in the registration statement at the time of effectiveness. In this regard, we note it appears the number of shares underlying the Series B warrants will not be known until after the registration statement is effective. Please refer Question 227.02 of our Securities Act Rules Compliance and Disclosure Interpretations.

Please contact Nicholas Nalbantian at 202-551-7470 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Joan Wu