



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2024

Zonghan Wu  
Chief Executive Officer  
SSHT S&T Group Ltd.  
46 Reeves Road, Pakuranga  
Auckland, New Zealand, 2010

**Re: SSHT S&T Group Ltd.  
Amendment No. 10 to Registration Statement on Form S-1  
Filed August 27, 2024  
File No. 333-271831**

Dear Zonghan Wu:

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 February 28, 2024 letter.

Amendment No. 10 to Form S-1 filed August 27, 2024

Security Ownership of Certain Beneficial Owners and Management, page 40

1. We note your amended disclosure removes reference to Xiaobei Huang as a beneficial owner, but we note elsewhere in the prospectus (such as on page II-1), that Xiaobei Huang and Haining Zhang appear to be greater than 5% holders of your common stock. Please advise or reconcile this disclosure. Please also revise the footnote 1 to disclose Zonghan Wu's position held in SSHT International Holdings Ltd.

Please contact Robert Shapiro at 202-551-3273 or Lyn Shenk at 202-551-3380 if you have questions regarding comments on the financial statements and related matters. Please contact Jenna Hough at 202-551-3063 or Donald Field at 202-551-3680 with any other questions.

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Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeff Turner, Esq.