



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

DIVISION OF  
CORPORATION FINANCE

June 3, 2024

Fangfei Liu  
Chief Financial Officer  
Baijiayun Group Ltd.  
24F, A1 South Building, No. 32 Fengzhan Road  
Yuhuatai District, Nanjing 210000  
The People's Republic of China

**Re: Baijiayun Group Ltd.**  
**Form 20-F for the fiscal year ended June 30, 2023**  
**File No. 001-33176**

Dear Fangfei Liu:

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 Technology