



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2023

Erqi Wang  
Chief Executive Officer  
Jin Medical International Ltd.  
No. 33 Lingxiang Road, Wujin District  
Changzhou City, Jiangsu Province  
People's Republic of China

**Re: Jin Medical International Ltd.  
Amendment No. 11 to Registration Statement on Form F-1  
Filed February 24, 2023  
File No. 333-259767**

Dear Erqi Wang:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply 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 these comments, we may have additional comments.

Amendment No. 11 to Form F-1 filed February 24, 2023

Exhibits

1. We refer to your filing fee table filed as Exhibit 107 to your registration statement. Please revise your filing fee table to include separate entries for the Underwriters' Warrants and the ordinary shares underlying such warrants.

You may contact Jeanne Baker at 202-551-3691 or Terence O'Brien at 202-551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Jane Park at 202-551-7439 or Celeste Murphy at 202-551-3257 with any other questions.

Erqi Wang  
Jin Medical International Ltd.  
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Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Ying Li, Esq.