



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2023

Michael Wang  
Co-Chief Executive Officer  
Ispire Technology Inc.  
19700 Magellan Drive  
Los Angeles, CA 90502

**Re: Ispire Technology Inc.  
Draft Registration Statement on Form S-1  
Submitted November 27, 2023  
CIK No. 0001948455**

Dear Michael Wang:

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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing