

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

July 22, 2024

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

Re: Ispire Technology Inc.
Registration Statement on Form S-3
Filed July 17, 2024
File No. 333-280856

Dear Michael Wang:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing