

Helpport AI Limited
9 Temasek Boulevard #07-00, Suntec Tower Two
Singapore 038989

July 3, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street N.E.
Washington, D.C. 20549

Re: Helpport AI Limited
Amendment No. 5 to Registration Statement on Form F-4
Filed June 28, 2024
File No. 333-276940

Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Helpport AI Limited (the "Company") hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 5:00 p.m. ET on Friday, July 5, 2024, or as soon as practicable thereafter, or at such later time as the Company or its counsel may orally request by telephone call to the staff of the U.S. Securities and Exchange Commission.

Very truly yours,

/s/ Cong Shi

Cong Shi
Director

cc: Hunter Taubman Fischer & Li LLC
Ellenoff Grossman & Schole LLP