



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2026

Jianbiao Dai  
Chief Executive Officer  
NetClass Technology Inc  
Unit 11-03, ABI Plaza  
11 Keppel Road  
Singapore 089057

**Re: NetClass Technology Inc  
Registration Statement on Form F-3  
Filed December 29, 2025  
File No. 333-292458**

Dear Jianbiao Dai:

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 Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology