

**Golden Heaven Group Holdings Ltd.**

May 19, 2026

Via EDGAR

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C., 20549

Attention: Christopher Dunham

**Re: Golden Heaven Group Holdings Ltd.  
Registration Statement on Form F-3, as amended  
Initially Filed on April 27, 2026  
File No. 333-295337**

Dear Mr. Dunham:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Golden Heaven Group Holdings Ltd. hereby requests that the effectiveness of the above-referenced Registration Statement on Form F-3, as amended, be accelerated to and that the Registration Statement become effective at 4:30 p.m., Eastern Time, on May 21, 2026, or as soon thereafter as practicable.

Very truly yours,

Golden Heaven Group Holdings Ltd.

By: /s/ Jin Xu

Name: Jin Xu

Title: Chief Executive Officer