

June 24, 2024

Jin Xu
Chief Executive Officer
Golden Heaven Group Holdings LTD.
No. 8 Banhouhaichuan Rd
Xiqin Town, Yanping District
Nanping City, Fujian Province, China 353001

Holdings LTD.

Statement on Form F-3

Re: Golden Heaven Group

Registration

Filed June 4, 2024
File No. 333-279942

Dear Jin Xu:

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.

Anderegg at 202-551-3342 with any questions.

Please contact Scott

Sincerely,

Division of Corporation Finance
Office of Trade & Services