



**Treasure Global Inc**  
276 5th Avenue, Suite 704 #739  
New York, New York

June 9, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Brian Fetterolf

**Re: Treasure Global Inc Request for Acceleration  
Registration Statement on Form S-1  
File No. 333-271872**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Treasure Global Inc, a Delaware corporation (the "Company"), respectfully requests that the effective date of its Registration Statement on Form S-1 (File No. 333-271872) (the "Registration Statement"), be accelerated so that it will become effective at 4:30 p.m., Eastern Time, on Tuesday, June 13, 2023, or as soon thereafter as possible.

In making this acceleration request, the Company acknowledges that:

- (i) should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy of the disclosure in the Registration Statement; and
- (iii) the Company may not assert comments of the Commission or the staff and the declaration of effectiveness of the Registration Statement as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Carmel, Milazzo & Feil LLP by calling Jeffrey Wofford at (646) 876-0618. We also respectfully request that a copy of the written order from the Commission verifying the effective time and date of the Registration Statement be sent to our counsel, Carmel, Milazzo & Feil LLP, Attention: Jeffrey Wofford, by facsimile to (646) 838-1314 or email at [jwofford@cmfllp.com](mailto:jwofford@cmfllp.com).

If you have any questions regarding this request, please contact Jeffrey Wofford of Carmel, Milazzo & Feil LLP at (646) 876-0618.

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Very truly yours,

By: /s/ Chong Chan "Sam" Teo  
Name: Chong Chan "Sam" Teo  
Title: Chief Executive Officer

cc: Jeffrey Wofford, Carmel, Milazzo & Feil LLP

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