

**EF Hutton,**  
**Division of Benchmark Investments, LLC**  
590 Madison Avenue, 39th Floor  
New York, NY 10022

July 13, 2022

**VIA EDGAR**

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

Re: **Treasure Global Inc**  
**Registration Statement on Form S-1, as amended**  
**Initially Filed April 19, 2022**  
**File No. 333-264364**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on July 11, 2022, in which EF Hutton, division of Benchmark Investments, LLC, as representative of the several underwriters, joined Treasure Global Inc in requesting the acceleration of the effective date of the above-referenced Registration Statement on Form S-1 for 4:30 p.m., Eastern Time, on Wednesday, July 13, 2022, in accordance with Rule 461 under the Securities Act of 1933, as amended.

We are no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

EF Hutton, division of Benchmark Investments, LLC

By: /s/ Sam Fleischman  
Name: Sam Fleischman  
Title: Supervisory Principal

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