

CORRESP 1 filename1.htm

**SU Group Holdings Limited**  
Unit 01 – 03, 3/F, Billion Trade Centre  
31 Hung To Road, Kwun Tong Kowloon,  
Hong Kong

December 27, 2023

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Donald Field

**Re: SU Group Holdings Limited.**  
**Registration Statement on Form F-1**  
**Initially filed on May 16, 2023, as amended**  
**File No. 333-275705**

Dear Mr. Field:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, SU Group Holdings Limited hereby requests acceleration of effectiveness of the above referenced Registration Statement on Form F-1 so that it will become effective at 4:15 p.m. ET on Friday, December 29, 2023, or as soon as thereafter practicable.

Very truly yours,

*/s/ Chan Ming Dave*

---

Chan Ming Dave, Chief Executive O

cc: Ellenoff Grossman & Schole LLP