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November 3, 2023

VIA EDGAR

Mr. Stephen Kim  
Ms. Angela Lumley  
Division of Corporation Finance  
Office of Trade & Service  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Trident Digital Tech Holdings Ltd (CIK No. 0001983550)  
Registration Statement on Form F-1**

Dear Mr. Kim and Ms. Lumley,

On behalf of our client, Trident Digital Tech Holdings Ltd, a company organized under the laws of the Cayman Islands (the “**Company**”), we are filing herewith Amendment No. 2 to the Company’s registration statement on Form F-1 (the “**Registration Statement**”) containing a preliminary prospectus with an estimated price range and certain exhibits via EDGAR with the Securities and Exchange Commission (the “**Commission**”).

Concurrently with the filing of the Registration Statement, the Company is hereby in this letter setting forth the Company’s responses to the comments contained in the letter from the Staff dated October 25, 2023. The Staff’s comments are repeated below in bold and are followed by the Company’s responses. We have included page references in the Registration Statement where the language addressing the comment appears. Capitalized terms used but not otherwise defined herein have the meanings set forth in the Registration Statement.

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\*Notary Public

**Dilution, page 40**

1. It appears your presentation of net tangible book value of \$5.46M is inconsistent with the actual net tangible book value of (\$3.23)M at June 30, 2023. Please revise your dilution table to present net tangible book value and net tangible book value per share, including shares outstanding for the actual balance at June 30, 2023, actual as adjusted balance and the pro forma as adjusted balance.

In response to the Staff’s comment, the Company has revised the disclosure on pages 40 and 41 of the Registration Statement.

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## **General**

2. **We note your response to prior comment 2 and your revised disclosure. Where you discuss your status as a controlled company, please state, if true, that Mr. Lim will have the ability to determine all matters requiring approval by stockholders, and clarify whether, in the event you were to lose your controlled company status, you could still rely on applicable NYSE or Nasdaq rules permitting foreign private issuers to follow their home country requirements concerning corporate governance issues, including specifically whether a majority of the board of directors must be independent.**

In response to the Staff's comment, the Company has revised the disclosure on the cover page and pages 4, 5 and 31 of the Registration Statement.

Should you have any questions regarding the Registration Statement, please contact me by telephone at (852) 2840 5026 (office) or via email at [stephanie.tang@hoganlovells.com](mailto:stephanie.tang@hoganlovells.com). Questions relating to accounting and auditing matters of the Company may also be directed to Chris Zhao, partner at Marcum Asia CPAs LLP ("Marcum"), by telephone at (86) 139 2605 0901 or via email at [chris.zhao@marumasia.com](mailto:chris.zhao@marumasia.com). Marcum is the independent registered public accounting firm of the Company.

Sincerely yours,

/s/ Stephanie Tang

Stephanie Tang

Enclosures

CC: Soon Huat Lim, Chief Executive Officer, Trident Digital Tech Holdings Ltd  
Chris Zhao, Partner, Marcum Asia CPAs LLP  
Ross David Carmel, Esq., Partner, Sichenzia Ross Ference Carmel LLP  
Barry P. Biggar, Esq., Partner, Sichenzia Ross Ference Carmel LLP

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