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7 July 2023

Confidential Submission via EDGAR

Draft Registration Statement Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

Re: Trident Digital Tech Holdings Ltd (CIK No. 0001983550)

<u>Confidential Submission of the Draft Registration Statement on Form F-1</u>

Dear Sir/Madam,

On behalf of Trident Digital Tech Holdings Ltd, an exempted company incorporated in the Cayman Islands with limited liability (the "Company"), we are hereby submitting a draft registration statement on Form F-1 (the "Draft Registration Statement") for confidential non-public review by the staff of the Securities and Exchange Commission (the "Commission") pursuant to the Jumpstart Our Business Startups Act, as amended (the "JOBS Act"). The Draft Registration Statement relates to the initial public offering of the Company's Class B ordinary shares, par value US\$0.00001 per share, to be represented by American depositary shares ("ADSs"). The Company confirms that it is an "emerging growth company" as defined in the JOBS Act and its securities have not been previously sold pursuant to an effective registration statement under the Securities Act of 1933, as amended. The Company also confirms that it will publicly file the registration statement and the non-public draft registration statements previously submitted on a confidential basis at least 15 days prior to any road show in connection with the offering. A registration statement on Form F-6 relating to the ADSs will be filed with the Commission in due course.

The Company has included in this submission its audited consolidated financial statements as of December 31, 2021 and 2022 and for each of the two years ended December 31, 2021 and 2022.

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*Notary Public

Should you have any questions about the Draft Registration Statement, please contact me by telephone at (852) 2840 5026 (office) or via email at stephanie.tang@hoganlovells.com, or Chris Zhao, partner at Marcum Asia CPAs LLP ("Marcum"), by telephone at (86) 139 2605 0901 or via email at Chris.Zhao@marumasia.com. Marcum is the independent registered public accounting firm of the Company.

Sincerely yours,

/s/ Stephanie Tang

Stephanie Tang

CC:

Soon Huat Lim, Chief Executive Officer, Trident Digital Tech Holdings Ltd Chris Zhao, Partner, Marcum Asia CPAs LLP Ross David Carmel, Esq., Partner, Carmel, Milazzo & Feil LLP Barry P. Biggar, Esq., Partner, Carmel, Milazzo & Feil LLP