

November 2, 2023

Hongliang Li  
Chief Executive Officer  
Leishen Energy Holding Co., Ltd.  
103 Huizhong Li, B Building, Peking Times Square, Unit 15B10  
Chaoyang District, Beijing, China

Re: Leishen Energy  
Amendment No. 1 to  
Submitted October  
CIK No. 0001985139

Holdings Co., Ltd.  
Draft Registration Statement on Form F-1  
16, 2023

Dear Hongliang Li:

We have reviewed your amended draft registration statement and have the following comments.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this letter and your amended draft registration statement or filed registration statement, we may have additional comments.

Unless we note otherwise, any references to prior comments are to comments in our September 21, 2023 letter.

Form DRS/A filed on October 16, 2023

Prospectus Summary, page 1

1. We note your response to prior comment 15 that you have not recognized any revenue from customers in Saudi Arabia, Kazakhstan and Indonesia for the fiscal years ended September 30, 2021 and 2022 but you continue to disclose that you serve a "large customer base" in those regions. Please revise to state that you have not yet generated revenue from those regions in 2021 and 2022.

2. Please refer to prior comments 4 and 7 and revise your prospectus summary and risk factors to disclose the risk that the Chinese government may exert more control over offerings conducted overseas and/or foreign investment in China-based issuers, which could result in a material change in your operations and/or the value of the securities you

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are registering for sale. We note that you face risks associated with regulatory approvals on offerings conducted overseas by and foreign investment in China-based issuers. We

remind you that, pursuant to federal securities rules, the term control (including the terms controlling, controlled by, and under common control with ) as defined in Securities Act Rule 405 means the possession, direct or indirect, of the power to direct or

cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract, or otherwise. Acknowledge any risks that any actions by the Chinese government to exert more oversight and control over offerings that are conducted overseas and/or foreign investment in China-based issuers could significantly limit or completely hinder your ability to offer or continue to offer securities to investors and cause the value of such securities to significantly decline or be worthless.  
Index to consolidated financial statements, page F-1

3. Please update your financial statements and related disclosures throughout your registration statement as required by Item 8.A.4 of Form 20-F.  
Notes to Consolidated Financial Statements  
Revenue recognition, page F-14

4. We are unable to find responsive disclosure to our prior comment 20 and reissue the comment. Please advise or revise to include disclosure of your revenue disaggregation in your financial statements footnote. Refer to ASC 606-10-50-5 and ASC 606-10-50-6.  
Please contact Becky Chow at 202-551-6524 or Stephen Krikorian at 202-551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Marion Graham at 202-551-6521 or Jan Woo at 202-551-3453 with any other questions.

FirstName LastNameHongliang Li  
Corporation Finance  
Comapany NameLeishen Energy Holding Co., Ltd.  
Technology  
November 2, 2023 Page 2  
cc: David Manno  
FirstName LastName

Sincerely,  
Division of  
Office of