

KIRKLAND & ELLIS

26th Floor, Gloucester Tower
The Landmark
15 Queen's Road Central
Hong Kong

Telephone: +852 3761 3300
Facsimile: +852 3761 3301

www.kirkland.com
July 18, 2024

Division of Corporation Finance
Office of Trade & Services
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attn:
Ms. Rucha Pandit
Ms. Taylor Beech

Re: NIP Group Inc. (CIK No. 0001966233)

Response to the Staff's Comments on the Amendment No.1 to Registration Statement on Form F-1 Filed on July 5, 2024

Dear Ms. Pandit and Ms. Beech:

On behalf of NIP Group Inc., a foreign private issuer organized under the laws of the Cayman Islands (the “**Company**”), we submit to the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) this letter setting forth the Company’s responses to the comments contained in the Staff’s letter dated July 16, 2024 on the Company’s amendment No. 1 to registration statement on Form F-1 filed on July 5, 2024 relating to a proposed initial public offering in the American Depositary Shares, representing the Company’s ordinary shares (the “**Amendment No.1 to Registration Statement**”). Concurrently with the submission of this letter, the Company is filing its further revised registration statement on Form F-1 (the “**Amendment No.2 to Registration Statement**”) and certain exhibits thereto via EDGAR with the Commission.

The Staff’s comments are repeated below in bold and are followed by the Company’s responses. We have included page references in the Amendment No.2 to Registration Statement where the language addressing a particular comment appears. Capitalized terms used but not otherwise defined herein have the meanings set forth in the Amendment No.2 to Registration Statement.

PARTNERS: Pierre-Luc Arsenault³ | Manas Chandrashekar⁵ | Lai Yi Chau | Michelle Cheh⁶ | Yik Chin Choi | Jerry C.M. Choi | Maurice Conway⁵ | Justin M. Dolling⁵ | David Patrick Eich^{1,4,5} | Yuan Yue Jennifer Feng⁵ | Liu Gan² | Paul Guan³ | James A. Hill⁵ | Brian Y.T. Ho | Karen K.Y. Ho | Ka Chun Hui | Guang Li³ | Wei Yang Lim⁵ | Mengyu Lu³ | Neil E.M. McDonald | Amy Y.M. Ngan⁷ | Paul S. Quinn | Fergus A. Saurin⁵ | Jesse D. Sheley[#] | Yusang Shen | Wai Ming Wong¹¹ | Peng Yu³ | Jacqueline B.N. Zheng^{3,5} | Liang Zhu³

REGISTERED FOREIGN LAWYERS: John Curran⁵ | Ming Kong³ | Min Lu³ | Brandon M. Ovington⁵ | Joshua J. Payne⁵ | Bo Peng⁸ | Shinong Wang³ | Anthony Wijaya¹⁰ | Jodi K. Wu⁹ | Yiting Wu¹² | Xiang Zhou³

ADMITTED IN: ¹ State of Illinois (U.S.A.); ² Commonwealth of Massachusetts (U.S.A.); ³ State of New York (U.S.A.); ⁴ State of Wisconsin (U.S.A.); ⁵ England and Wales; ⁶ Victoria (Australia); ⁷ New South Wales (Australia); ⁸ State of Georgia (U.S.A.); ⁹ State of California (U.S.A.); ¹⁰ Singapore; ¹¹ New Zealand; ¹² State of Washington (U.S.A); # non-resident

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Comments in Letter Dated July 16, 2024

Amendment No.1 to Registration Statement on Form F-1

Description of Share Capital, page 159

- 1. We note that the risk factor on page 65 discloses that your post-offering memorandum and articles of association will include exclusive forum provisions. Please include comparable disclosure regarding the exclusive forum provisions in your Description of Share Capital Section beginning on page 159.**

In response to the Staff's comment, the Company has added the requested disclosure on page 163 of the Amendment No.2 to Registration Statement.

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If you have any questions regarding the Registration Statement, please contact Steve Lin at steve.lin@kirkland.com, +86 10 5737 9315 (work) or +86 186 1049 5593 (cell).

Sincerely,

/s/ Steve Lin

Steve Lin

cc: Mario Yau Kwan Ho, Co-Chief Executive Officer, NIP Group Inc.
Zhiyong Li, Chief Financial Officer, NIP Group Inc.
Yuting Wu, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP
Charles Yin, Senior Partner, Marcum Asia CPAs, LLP
