United States securities and exchange commission logo

November 21, 2023

Andy Jin

CEO

NOCERA, INC.

3F (Building B) , No. 185 , Sec. 1 , Datong Rd .

Xizhi Dist. , New Taipei City 221

Taiwan (R.O.C.)

Re: NOCERA, INC.

Form 10-K/A filed

September 6, 2023

Correspondence

filed October 27, 2023

File No. 1-41434

Dear Andy Jin:

We issued comments to you on the above captioned filing on October 31, 2023. As of the

date of this letter, these comments remain outstanding and unresolved. We expect you to provide

a complete, substantive response to these comments by December 6, 2023. If you do not

respond, we will, consistent with our obligations under the federal securities laws, decide how

we will seek to resolve material outstanding comments and complete our review of your filing

and your disclosure. Among other things, we may decide to release publicly, through the

agency's EDGAR system, all correspondence, including this letter, relating to the review of your

filings, consistent with the staff's decision to publicly release comment and response letters

relating to disclosure filings it has reviewed.

Please contact Al Pavot at 202-551-3738 or Terence O'Brien at 202-551-3355 with any

questions.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc: Andy Jin