United States securities and exchange commission logo

October 31, 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 have reviewed your October 27, 2023 response to our comment letter and have the

|  |  |  |
| --- | --- | --- |
| following comment. Please respond to this letter | within ten business |  |
| days by providing the |  |  |
| requested information or advise us as soon as possible when you will | |  |
| respond. If you do not |  |  |
| believe a comment applies to your facts and circumstances, please tell | |  |
| us why in your response. | may have additional |  |
| After reviewing your response to this letter, we |  |
| comments. |  |  |
| Correspondence filed October 27, 2023 |  |  |
| Note 23, page F-40 |  |  |
| 1. | We understand that you |  |
| are not able to file the required historical and pro forma financial | |  |
| September 2022 acquisition of Meixin, a food processing | statements for the |  |
| and catering |  |

company established in

2003. Given that the acquisition is included in your audited

December 31, 2022

balance sheet, it appears that the missing information includes an

audited Meixin income

statement for the year ended December 31, 2021, and an unaudited

Meixin income statement

for the six months ended June 30, 2022, as well as the

corresponding pro forma

income statements. The applicable guidance is Article 8-04 of

Regulation S-X. See

also the analogous guidance in Article 3-05 (b) (4)(iii) of Regulation S-X.

Andy Jin

NOCERA, INC.

October 31, 2023

Page 2

Please contact Al Pavot at 202-551-3738 or Terence O'Brien at 202-551-3355 if you have

questions regarding comments on the financial statements and related matters.

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Sincerely, |  |
| FirstName LastNameAndy Jin | | Division of |  |
| Corporation Finance | | Office of Industrial |  |
| Applications and | |  |
|  |  |
| Comapany NameNOCERA, INC. | | Services |  |
| October 31, 2023 Page 2 | |  |
|  |  |
| cc: | Andy Jin |  |  |
| FirstName LastName | |  |  |