United States securities and exchange commission logo

October 3, 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

Form 10-Q filed

August 21, 2023

File No. 1-41434

Dear Andy Jin:

We have reviewed your September 6, 2023 response to our comment letter and have the

following comments. 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. |  |  |
| Form 10-Q filed August 21, 2023 |  |  |
| Note 1, page 8 |  |  |
| 1. | It appears that the XFC |  |
| discontinued operations disclosures are also required in your | |  |
| statements. See ASC 205-20-45-3. | interim financial |  |
|  |  |
| Form 10-K/A filed September 6, 2023 |  |  |
| Note 23, page F-40 |  |  |
| 2. | Please file the Meixin |  |
| financial statements referenced in response number 7 of | your letter |  |
|  | dated July 10, 2023. |  |

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.

Andy Jin

NOCERA, INC.

October 3, 2023

Page 2

Sincerely,

FirstName LastNameAndy Jin Division of Corporation Finance

Office of Industrial Applications and

Comapany NameNOCERA, INC.

Services

October 3, 2023 Page 2

1. Andy Jin FirstName LastName