United States securities and exchange commission logo

December 12, 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

File No. 1-41434

Dear Andy Jin:

We issued a comment on the above captioned filing on October 31, 2023. On November

21, 2023, we issued a follow-up letter informing you that the comment remained outstanding and

unresolved, and absent a substantive response, we would act consistent with our obligations

under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will

take further steps as we deem appropriate. These steps include releasing publicly, through the

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

filing, 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