



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 11, 2025

Chris Lai Ther Wei  
Chief Executive Officer  
Graphjet Technology  
Lot 3895, Lorong 6D, Kampung Baru Subang  
Seksyen U6, 40150 Shah Alam  
Selangor, Malaysia

**Re: Graphjet Technology**  
**Form 8-K Furnished June 23, 2025**  
**File No. 001-41070**

Dear Chris Lai Ther Wei:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing