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Via Edgar

February 26, 2024

Charlie Guidry and Jennifer Gowetski  
Division of Corporation Finance  
Disclosure Review Program  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: CLPS Incorporation  
Form 20-F for Fiscal Year ended June 30, 2023  
Response Dated January 29, 2024  
File No. 001-38505

Dear Mr. Guidry and Ms. Gowetski:

On behalf of our client, CLPS Incorporation, a Cayman Islands company (the "Company"), we submit to the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "SEC") this letter setting forth the Company's responses to the comments contained in the Staff's letter dated February 20, 2024 (the "Comment Letter") regarding the Company's response letter dated January 29, 2024.

For the Staff's convenience, the Staff's comment has been stated below in its entirety, with the Company's response set out immediately underneath such comment.

**Form 20-F for Fiscal Year Ended June 30, 2023**

**Item 16I. Disclosure Regarding Foreign Jurisdictions That Prevent Inspections, page 127**

- We note your response indicates that you reviewed your register of members and public filings in connection with your required submission under paragraph (a) and that you did not rely upon any legal opinions or third party certifications such as affidavits in connection with your required disclosures under Item 16I. Please file your amendment and supplementally describe any additional materials that were reviewed and tell us whether you relied upon any legal opinions or third party certifications such as affidavits as the basis for your submission. In your response, please provide a similarly detailed discussion of the materials reviewed in connection with the proposed disclosures under paragraphs (b)(2) and (3).**

Response: The Company intends to file an amendment to the Company's Form 20-F for the fiscal year ended June 30, 2023 to (i) make a supplemental documentation submission in connection with the required disclosure under Item 16I(a) of Form 20-F, substantially in the form attached hereto as Appendix A, and (ii) replace "ITEM 16I. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS" in its entirety with the following:

ITEM 16I. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS

- (a) Please see the Supplemental Submission pursuant to Item 16I(a) of Form 20-F, which has been furnished as Exhibit 99.4 to this annual report.

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For the United States offices, a limited liability partnership including professional corporations. For Hong Kong office, a limited liability partnership.



(b) On November 18, 2022, we were conclusively identified by the SEC as a “Commission-Identified Issuer” under the HFCAA following the filing of our annual report on Form 20-F for the fiscal year ended June 30, 2022. Our auditor who conducted auditing for the fiscal years ended June 30, 2022 and 2021, a registered public accounting firm that headquartered in mainland China, a jurisdiction where the PCAOB was unable to inspect or investigate completely in 2021, issued an audit report for our fiscal year ended June 30, 2022. On December 15, 2022, the PCAOB vacated its 2021 Determinations and removed mainland China and Hong Kong from the list of jurisdictions where it was unable to inspect or investigate completely registered public accounting firms that has a branch or office located. As a result, we do not expect to be identified as a “Commission-Identified Issuer” under the HFCAA for the fiscal year ended June 30, 2023 after we file our annual report on Form 20-F for such fiscal year.

As of the date of this annual report:

(i) the Company checked and confirmed its register of members in order to confirm that, to the best of its knowledge, none of the shares of the Company or its consolidated foreign operating entities is owned by governmental entities in the Cayman Islands, Hong Kong, mainland China, United States, Japan, Singapore, Australia, Malaysia, India, the Philippines, Vietnam, and Canada;

(ii) the Company reviewed (i) the shareholders list provided by its transfer agent and the register of members, (ii) Schedules 13D and 13G filed by the shareholders with the SEC, in order to confirm that, to the best of its knowledge, none of the governmental entities in Hong Kong or mainland China have a controlling financial interest in us or any of our consolidated foreign operating entities. The Company did not rely upon any legal opinions or third-party certifications such as affidavits as the basis for disclosure;

(iii) based on the examination of the biographies of, and the inquiries made with, all the directors of the Company and its consolidated foreign operating entities, and the review of the official list published by the Chinese Communist Party, none of the members of our board of directors or the board of directors of our consolidated foreign operating entities is an official of the Chinese Communist Party. In connection with such review and inquiries, the Company did not take into consideration such individuals’ current or prior memberships on, or affiliations with, committees of the Chinese Communist Party, based on information provided by the applicable individuals to the Company. The Company did not rely upon any legal opinions or third-party certifications such as affidavits as the basis for disclosure. After taking the foregoing steps, nothing has come to the Company’s attention suggesting that any such individual is an official of the Chinese Communist Party; and

(iv) the currently effective memorandum and articles of association of our company or equivalent organizing documents of its consolidated foreign operating entities do not contain any charter of the Chinese Communist Party, including the text of any such articles or organizing documents.

2. **We note your proposed disclosure refers to your examination of the biographies of, and the inquiries made with, all your directors and the directors of your consolidated foreign operating entities. In order to clarify the scope of your review, please supplementally describe any additional steps you have taken to confirm that none of the members of your board or the boards of your consolidated foreign operating entities are officials of the Chinese Communist Party. For instance, please tell us how the board members’ current or prior memberships on, or affiliations with, committees of the Chinese Communist Party factored into your determination. In addition, please clarify whether you have relied upon third party certifications such as affidavits as the basis for your disclosure.**

Response: The Company advises the Staff that the proposed draft disclosure to Item 16I, provided in response to Comment No. 1, has addressed this comment respectively. Please refer to the response above.

Please do not hesitate to contact Lawrence S. Venick at +852.5600.0188 of Loeb & Loeb LLP with any questions or comments regarding this letter.

Very truly yours,

Lawrence S. Venick  
Loeb & Loeb LLP

cc: Raymond Ming Hui Lin, CEO

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## Appendix A

### Supplemental Submission Pursuant to Item 16I(a) of Form 20-F

On November 18, 2022, the Company was conclusively identified by the U.S. Securities and Exchange Commission (the “SEC”) as a “Commission-Identified Issuer” pursuant to the HFCAA because it filed an annual report on Form 20-F for the year ended June 30, 2022 with the SEC on October 20, 2022 with an audit report issued by Ernst & Young Hua Ming LLP (“EY”), a registered public accounting firm retained by the Company, for the preparation of the audit report on the Company’s financial statements included therein. On December 15, 2022, the PCAOB issued a report that vacated its December 16, 2021 determination and removed mainland China and Hong Kong from the list of jurisdictions where it is unable to inspect or investigate completely registered public accounting firms that has a branch or office located. For this reason, we do not expect to be identified as a Commission-Identified Issuer under the HFCAA after we file the annual report on Form 20-F for the fiscal year ended June 30, 2023.

Based on the examination of the Company’s register of members and the beneficial ownership schedules filed by its shareholders and other publicly available information, to the Company’s knowledge, as of the date of this annual report, shareholders held 5% or more of the total outstanding ordinary shares of the Company were Mr. Xiao Feng Yang and Mr. Raymond Ming Hui Lin.

(i) Mr. Xiao Feng Yang and his affiliate entity, Qinrui Ltd., together owned 22.15% of the Company’s total outstanding common shares. Mr. Yang is a natural person not affiliated with any governmental entities.

(ii) Mr. Raymond Ming Hui Lin and his affiliate entity, Qinhui Ltd., together owned 29.73% of the Company’s total outstanding common shares. Mr. Lin is a natural person not affiliated with any governmental entities.

Therefore, as of the date of this annual report, the Company was not owned or controlled by any governmental entity in the Cayman Islands, where it is incorporated, or in Hong Kong or mainland China, where EY has a branch or office located.

The Company did not rely upon any legal opinions or third party certifications such as affidavits as the basis for the submission.

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