

August 5, 2024

Xiao Jian Wang  
Chief Executive Officer  
GD Culture Group Limited  
22F - 810 Seventh Avenue  
New York, NY 10019

Re: GD Culture Group Limited  
Form 10-K for the Fiscal Year Ended December 31, 2023  
File No. 001-37513

Dear Xiao Jian Wang:

We have completed our review of your filings. 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

Office of Trade &

Corporation Finance

Services

cc: Jason Ye