



DIVISION OF
CORPORATION FINANCE

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

July 26, 2024

Sze Ting Cho
Chief Executive Officer
Cre8 Enterprise Limited
1/F, China Building
29 Queen's Road Central, Hong Kong

**Re: Cre8 Enterprise Limited
Amendment No. 4 to
Draft Registration Statement on Form F-1
Submitted July 23, 2024
CIK No. 0002003977**

Dear Sze Ting Cho:

We have reviewed your amended draft registration statement and have the following comments.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this letter and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our July 12, 2024 letter.

Amendment No. 4 to Draft Registration Statement on Form F-1 Submitted July 23, 2024
Capitalization, page 62

1. Please revise to correctly indicate that the amounts presented in the table are in US\$, and not thousands of US\$ as currently disclosed. We note from pages F-3 and F-9 that the amounts translated for the convenience of the reader are presented in actual United States dollars.

July 26, 2024

Page 2

Please contact Charles Eastman at 202-551-3794 or Martin James at 202-551-3671 if you have questions regarding comments on the financial statements and related matters. Please contact Jenny O'Shanick at 202-551-8005 or Erin Purnell at 202-551-3454 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Mengyi "Jason" Ye