Via EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Energy & Transportation
100 F Street, N.E.
Washington, DC 20549

June 16, 2026

Re: Leishen Energy Holding Co., Ltd.

Acceleration Request for Registration Statement on Form F-3
Initially filed June 8, 2026
File No. 333-296613

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Leishen Energy Holding Co., Ltd. hereby requests that the effective date and time of the above-referenced registration statement be accelerated to Thursday, June 18, 2026 at 4:00 pm Eastern Time, or as soon thereafter as practicable.

Please feel free to direct any questions or comments concerning this request to our U.S. legal counsel, David Manno of McCarter & English, LLP by telephone at +1 (212)-609-6833 via e-mail at dmanno@mccarter.com.

Thank you for your assistance in this matter.

Sincerely,

Leishen Energy Holding Co., Ltd.

By: */s/ Zhiping Yu*
Name: Zhiping Yu
Title: Chief Financial Officer