

FST Corp.
No. 3, Gongye 1st Rd., Minxiong Township
Chiayi County 621018, Taiwan

VIA EDGAR

November 29, 2024

U.S. Securities & Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, NE
Washington, D.C. 20549
Attn: Jenny O'Shanick

Re: FST Corp.
Registration Statement on Form F-4, as amended (File No. 333- 280879) (the "Registration Statement")

Dear Ms. O'Shanick:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned registrant, FST Corp., hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 9:00 a.m. Eastern Standard Time on Tuesday, December 3, 2024, or as soon as thereafter practicable.

Very truly yours,

FST Corp.

By: /s/ David Chuang

Name: David Chuang

Title: Sole Director

Femco Steel Technology Co., Ltd.

By: /s/ David Chuang

Name: David Chuang

Title: Chairman of the Board

cc: Ross Law Group, PLLC
Landi Law Firm
White & Case LLP