



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2020

Yongke Xue  
Chief Executive Officer  
Future FinTech Group Inc.  
23F, China Development Bank Tower  
No. 2 Gaoxin 1st Road  
Xi'an, Shaanxi, China 710075

**Re: Future FinTech Group Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 11, 2019**  
**File No. 001-34502**

Dear Mr. Xue:

We have completed our review of your filing. 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 Corporation Finance  
Office of Manufacturing

cc: Jeffrey Qiong Li, Esq.