



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

DIVISION OF  
CORPORATION FINANCE

March 29, 2023

Ming Yi  
Chief Financial Officer  
Future FinTech Group Inc.  
Americas Tower  
1177 Avenue of the Americas  
Suite 5100  
New York, NY 10036

**Re: Future FinTech Group Inc.**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2021**  
**Filed March 22, 2023**  
**File No. 001-34502**

Dear Ming Yi:

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 Trade & Services

cc: Jeffrey Li