



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2023

Yanfei Tang  
Chief Executive Officer and Chief Financial Officer  
ZZLL Information Technology, Inc.  
Unit 1504, 15/F., Carnival Commercial Building  
18 Java Road, North Point Hong Kong

**Re: ZZLL Information Technology, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 000-52779**

Dear Yanfei Tang:

We issued comments on the above captioned filing on November 29, 2022. On May 1, 2023, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Patrick Kuhn at (202) 551-3308 or Theresa Brilliant at (202) 551-3307 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services