



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2021

Xiaofeng Ma  
Chief Executive Officer  
ATA Creativity Global  
c/o 1/F East Gate, Building No. 2, Jian Wai Soho  
No. 39 Dong San Huan Zhong Road  
Chao Yang District, Beijing 100022  
People's Republic of China

**Re: ATA Creativity Global**  
**Registration Statement on Form F-3**  
**Filed April 13, 2021**  
**File No. 333-255195**

Dear Mr. Ma:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services