



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2019

Xuesong Song  
Chairman and Chief Executive Officer  
Luokung Technology Corp.  
LAB 32, SOHO 3Q, No 9, Guanghai Road  
Chaoyang District  
People's Republic of China, 100020

**Re: Luokung Technology Corp.**  
**Registration Statement on Form F-3**  
**Filed August 8, 2019**  
**File No. 333-233108**

Dear Mr. Song:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: William Haddad, Esq.