



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

DIVISION OF  
CORPORATION FINANCE

February 9, 2024

Edward Lu  
Chief Financial Officer  
Phoenix New Media Ltd  
Sinolight Plaza, Floor 16  
No. 4 Qiyang Road  
Wangjing, Chaoyang District, Beijing, 100102  
People's Republic of China

**Re: Phoenix New Media Ltd**  
**Form 20-F for the Year Ended December 31, 2022**  
**File No. 001-35158**

Dear Edward Lu:

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 Technology

cc: Yi Gao