



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2023

Iris Yan  
Chief Financial Officer  
Taoping Inc.  
21st Floor, Everbright Bank Building  
Zhuzilin, Futian District  
Shenzhen, Guangdong 518040  
People's Republic of China

**Re: Taoping Inc.**  
**Registration Statement on Form F-1**  
**Filed August 22, 2023**  
**File No. 333-274153**

Dear Iris Yan:

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 Mariam Mansaray, Staff Attorney, at 202-551-6356 or Mitchell Austin, Staff Attorney, at 202-551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kevin (Qixiang) Sun