



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2023

Tianshi (Stanley) Yang  
Chief Financial Officer  
TD Holdings, Inc.  
139, Xinzhou 11th Street , Futian District  
Shenzhen , Guangdong, PRC 518000

**Re: TD Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed March 10, 2023**  
**File No. 001-36055**

Dear Tianshi (Stanley) Yang:

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 Trade & Services