



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2025

Xiaobo Shao  
Chief Financial Officer  
TCTM Kids IT Education Inc.  
6/F, No. 1 Andingmenwai Street, Litchi Tower  
Chaoyang District, Beijing 100011  
People's Republic of China

**Re: TCTM Kids IT Education Inc.**  
**Annual Report on Form 20-F for Fiscal Year Ended December 31, 2023**  
**Filed April 19, 2024**  
**File No. 001-36363**

Dear Xiaobo Shao:

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

cc: Haiping Li