



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2022

Yinyu He  
Chief Executive Officer  
Leju Holdings Ltd  
Level G, Building G, No.8 Dongfeng South Road  
Chaoyang District , Beijing 100016  
The People's Republic of China

**Re: Leju Holdings Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**File No. 001-36396**

Dear Yinyu He:

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 Real Estate & Construction