



DIVISION OF  
CORPORATION FINANCE

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

December 4, 2023

Anqiang Chen  
Financial Controller  
Tuniu Corporation  
Tuniu Building No. 32  
Suningdadao, Xuanwu District  
Nanjing, Jiangsu Province 210042  
The People's Republic of China

**Re: Tuniu Corporation**

**Form 20-F for the Fiscal Year Ended December 31, 2022**

**File No. 001-36430**

Dear Anqiang Chen:

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  
Disclosure Review Program

cc: Haiping Li