



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2023

Thomas Ren  
Chief Financial Officer  
Cheetah Mobile Inc.  
Building No. 11  
Wandong Science and Technology Cultural Innovation Park  
No.7 Sanjianfangnanli, Chaoyang District  
Beijing 100024  
People's Republic of China

**Re: Cheetah Mobile Inc.**

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

**Filed April 18, 2023**

**File No. 001-36427**

Dear Thomas Ren:

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 Technology

cc: Sheryl (Xuyang) Zhang