



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2023

Kaihong Lin  
Chief Financial Officer  
Fortune Valley Treasures, Inc.  
13th Floor, Building B1, Wisdom Plaza  
Qiaoxiang Road, Nanshan District  
Shenzhen, Guangdong, China 518000

**Re: Fortune Valley Treasures, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed April 26, 2021**  
**File No. 0-55555**

Dear Kaihong Lin:

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