



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2020

Billy Cho  
Chief Financial Officer  
Zai Lab Ltd  
4560 Jinke Road  
Bldg. 1, Fourth Floor  
Pudong  
Shanghai, China 201210

**Re: Zai Lab Ltd**  
**Form 20-F for the fiscal year ended December 31, 2019**  
**Filed April 29, 2020**  
**File No. 001-38205**

Dear Mr. Cho:

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 Life Sciences