



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2022

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

**Re: Zai Lab Ltd**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed March 1, 2022**  
**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

cc: Thomas Danielski