



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2024

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

**Re: Zai Lab Ltd**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-38205**

Dear Yajing 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: Aslynn Hogue