



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2023

Karl Kan Zhang  
Chairman of the Board and Chief Technology Officer  
CooTek(Cayman)Inc.  
9-11F, T2, No.16 Lane 399 Xinlong Road, Minhang District  
Shanghai, 201101  
People's Republic of China

**Re: CooTek(Cayman)Inc.  
Forms 20-F and 20-F/A for the Fiscal Year Ended December 31, 2021  
Filed April 29, 2022 and December 22, 2022, respectively  
File No. 001-38665**

Dear Karl Kan Zhang:

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: Haiping Li