



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

DIVISION OF  
CORPORATION FINANCE

August 3, 2023

Susan Qiaoling Li  
Chief Executive Officer  
CooTek (Cayman) Inc.  
11F, T2, No.16, Lane 399, Xinlong Road, Minhang District  
Shanghai, 20110 1  
People's Republic of China

**Re: CooTek (Cayman) Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-38665**

Dear Susan Qiaoling Li:

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: Haiping Li