



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2023

Tianyu Xia  
Chief Financial Officer  
HiTek Global Inc.  
Unit 304, No. 30 Guanri Road  
Siming District  
Xiamen City, Fujian Province  
People's Republic of China

**Re: HiTek Global Inc.**

**Form 20-F and Form 20-F/A for the Fiscal Year Ended December 31, 2022**  
**Filed April 27, 2023 and August, 22, 2023, respectively**  
**File No. 001-39339**

Dear Tianyu Xia:

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: Joan Wu