



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

DIVISION OF  
CORPORATION FINANCE

July 14, 2020

Min Kong  
Chief Financial Officer  
MMTec, Inc.  
c/o Gujia (Beijing) Technology Co., Ltd.  
AF, 16/F, Block B, Jiacheng Plaza  
18 Xiaguangli, Chaoyang District, Beijing, 100027  
People's Republic of China

**Re: MMTec, Inc.**  
**Registration Statement on Form F-3**  
**Filed July 7, 2020**  
**File No. 333-239731**

Dear Mr. Kong:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Derby, Staff Attorney, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Alec Orudjev