



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2022

John Fei Zeng  
Chief Financial Officer  
UP Fintech Holding Ltd  
18/F, Grandyvic Building, No. 1 Building  
No. 16 Taiyanggong Middle Road, Chaoyang District  
Beijing, 100020 PRC

**Re: UP Fintech Holding Ltd**  
**Form 20-F filed April 28, 2021**  
**For the Fiscal Year Ended December 31, 2020**  
**Form 20-F filed April 28, 2022**  
**For the Fiscal Year Ended December 31, 2021**  
**File No. 001-38833**

Dear Mr. Zeng:

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 Finance