



DIVISION OF  
CORPORATION FINANCE

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

March 8, 2024

Mingming Su  
Chief Strategy Officer & Director  
DouYu International Holdings Ltd  
20/F, Building A, New Development International Center  
No. 473 Guanshan Avenue  
Hongshan District, Wuhan, Hubei Province 430073  
People's Republic of China

**Re: DouYu International Holdings Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-38967**

Dear Mingming Su:

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: Li He