



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2019

Ivan Shi  
Chief Financial Officer  
uCloudlink Group Inc.  
Room 2118-2119, 21/F, One Pacific Centre  
414 Kwun Tong Road, Kwun Ton  
Kowloon, Hong Kong

**Re: uCloudlink Group Inc.  
Amendment No. 2 to Draft Registration Statement on Form F-1  
Submitted July 19, 2019  
CIK No. 0001775898**

Dear Mr. Shi:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

[DRS Amendment Form F-1 filed July 19, 2019](#)

[Prospectus Summary, page 1](#)

1. In your previous draft submission, Mr. Wen Gao was identified as a director and founder. In your current submission, he is only identified as your chief sales officer. Please advise and/or revise.

[Principal Shareholders, page 174](#)

2. Please disclose the percentage of outstanding shares that holders of Class B ordinary shares must keep in order to continue to control the outcome of matters submitted to shareholders for approval.

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Consolidated Statements of Comprehensive Loss, page F-3

3. We note your response to our prior comment 13 from our letter dated June 19, 2019. In that response you state, "that the arrangements of services through Roamingman brand involve the leasing of portable Wi-Fi terminals with data connectivity services embedded." We also note your response to our comment one from our letter dated June 28, 2019. You now show data connectivity services from Roamingman, but do not show any rental income. Please revise to only show revenue from tangible products, income from rentals, and revenues from services on the face of your Consolidated Statements of Comprehensive Loss in accordance with Item 5-03(B)1(a) of Regulation S-X . Your footnote disclosure should continue to show the disaggregation of revenue as currently presented in Note 5. Also, separate cost of revenue on the face of your Consolidated Statements of Comprehensive Loss in accordance with Item 5-03(B)1(a) of Regulation S-X.

You may contact Inessa Kessman, Senior Staff Accountant, at (202) 551-3371 or Robert Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Gregory Dundas, Attorney-Adviser, at (202) 551-3436 or Larry Spigel, Assistant Director, at (202) 551-3810 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Z. Julie Gao