



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2020

Lijia Ni  
Chief Financial Officer  
Oriental Culture Holding LTD  
No. 2, Youzishan Road, Dongba Street  
Gaochun District  
Nanjing City  
Jiangsu Province 210000  
People's Republic of China

**Re: Oriental Culture Holding LTD**  
**Registration Statement on Form F-1/A**  
**Amended on August 31, 2020**  
**File No. 333-234654**

Dear Ms. Ni:

We have reviewed your amended registration statement and have the following comment. Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to the comment, we may have additional comments.

Registration Statement on Form F-1

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 56

1. We note the revised disclosure in response to comment 2. Revise to quantify the decrease in revenue and net income for the six months ended June 30, 2020.

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You may contact Christie Wong at (202) 551-3684 or Robert Littlepage at (202) 551-3361 if you have questions regarding the financial statements and related matters. Please contact Abby Adams at (202) 551-6902 or Celeste Murphy at (202) 551-3257 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeffrey Li, Esq.