



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2021

Jinlong Yang  
Chief Executive Officer  
MingZhu Logistics Holdings Limited  
27F, Yantian Modern Industry Service Center  
No. 3018 Shayan Road, Yantian District  
Shenzhen, Guangdong, China 518081

**Re: MingZhu Logistics Holdings Limited**  
**Draft Registration Statement on Form F-1**  
**Submitted February 11, 2021**  
**CIK 0001782037**

Dear Mr. Yang:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Richard I. Anslow, Esq.