



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2022

Jingwei Zhang  
Chief Financial 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**  
**Form 20-F for the fiscal year ended December 31, 2021**  
**Filed May 11, 2022**  
**File No. 001-39654**

Dear Jingwei Zhang:

We issued comments to you on the above captioned filing on October 6, 2022. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by November 30, 2022.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Brian McAllister at (202) 551-3341 or Raj Rajan at (202) 551-3388 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation