



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

DIVISION OF  
CORPORATION FINANCE

January 30, 2023

Zhe Wang  
Chief Executive Officer  
Tian Ruixiang Holdings Ltd.  
Room 1001, 10 / F, No. 25  
North East Third Ring Road  
Chaoyang District, Beijing  
The People's Republic of China

**Re: Tian Ruixiang Holdings Ltd.**  
**Registration Statement on Form F-3**  
**Filed January 20, 2023**  
**File No. 333-269348**

Dear Zhe Wang:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Robert Arzonetti at (202) 551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Ying Li, Esq.