



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

DIVISION OF  
CORPORATION FINANCE

October 21, 2022

Xin Guan  
Chief Executive Officer  
Ucommune International Ltd  
Guang Hua Road, No 2 , Tower D, Floor 8  
Chaoyang District , Beijing 10002

**Re: Ucommune International Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed May 10, 2022**  
**File No. 001-39738**

Dear Xin Guan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services