



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2024

Dong Li  
Chief Financial Officer  
TH International Limited  
2501 Central Plaza  
227 Huangpi North Road  
Shanghai, People's Republic of China 200003

**Re: TH International Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**File No. 001-41516**

Dear Dong Li:

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