



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

DIVISION OF  
CORPORATION FINANCE

August 14, 2023

John Fei Zeng  
Chief Financial Officer  
UP Fintech Holding Ltd.  
18/F, Grandyvic Building, No. 1 Building,  
No. 16 Taiyanggong Middle Road  
Chaoyang District, Beijing, 100020  
People's Republic of China

**Re: UP Fintech Holding Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-38833**

Dear John Fei Zeng:

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  
Disclosure Review Program

cc: Sara von Althann, Esq.