

August 3, 2022

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 PRC

Ltd

April 28, 2021

Ended December 31, 2020

April 28, 2022

Ended December 31, 2021

Re: UP Fintech Holding

Form 20-F filed

For the Fiscal Year

Form 20-F filed

For the Fiscal Year

File No. 001-38833

Dear Mr. 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

Office of Finance