

November 3, 2021

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

Re: UP Fintech Holding

Form 20-F filed

For the Fiscal Year

File No. 001-38833

Dear Mr. Zeng:

We issued comments to you on the above captioned filing on September 20. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by date 10 business days from the date of this letter.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Lory Empie at 202-551-3714 or Michael Henderson at 202-551-3364 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance