



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2023

Xiaofeng Ma  
Chief Executive Officer  
ATA Creativity Global  
c/o 1/F East Gate, Building No. 2, Jian Wai Soho  
No. 39 Dong San Huan Zhong Road  
Chao Yang District, Beijing 100022, China

**Re: ATA Creativity Global**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-33910**

Dear Xiaofeng Ma:

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: Ning Zhang