



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2019

Jianghuai Lin  
Chief Executive Officer  
Taoping Inc.  
21st Floor, Everbright Bank Building  
Zhuzilin, Futian District  
Shenzhen, Guangdong 518040  
People's Republic of China

**Re: Taoping Inc.**  
**Registration Statement on Form F-3**  
**Filed January 22, 2019**  
**File No. 333-229323**

Dear Mr. Lin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Bernard Nolan, Attorney-Adviser, at (202) 551-6515 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Kevin (Qixiang) Sun