

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

July 13, 2020

Renmei Ouyang Chief Executive Officer TD Holdings, Inc. Room 104, No. 33 Section D No. 6 Middle Xierqi Road Haidian District, Beijing, China 100085

Re: TD Holdings, Inc.

**Registration Statement on Form S-3** 

Filed July 8, 2020 File No. 333-239757

Dear Ms. Ouyang:

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

Please refer to Rules 460 and 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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance