

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

DIVISION OF CORPORATION FINANCE

September 6, 2023

Wangfeng Yan Chief Executive Officer TANTECH HOLDINGS LTD c/o Zhejiang Tantech Bamboo Technology Co., Ltd. No. 10 Cen Shan Road, Shuige Industrial Zone Lishui City, Zhejiang Province 323000 People's Republic of China

> Re: TANTECH HOLDINGS LTD Registration Statement on Form F-3 Filed August 30, 2023 File No. 333-274274

Dear Wangfeng Yan:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Anthony W. Basch, Esq.