



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

DIVISION OF  
CORPORATION FINANCE

September 14, 2022

Leaf Hua Li  
Chief Executive Officer  
Futu Holdings Limited  
11/F, Bangkok Bank Building  
No. 18 Bonham Strand W, Sheung Wan  
Hong Kong S.A.R., People's Republic of China

**Re: Futu Holdings Limited**  
**Annual Report on Form 20-F**  
**Filed March 18, 2022**  
**File No. 001-38820**

Dear Mr. Li:

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  
Office of Finance

cc: Will H. Cai, Esq.