



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

DIVISION OF  
CORPORATION FINANCE

February 16, 2023

David YL Leung  
Chief Executive Officer  
Euro Tech Holdings Company Limited  
Unit D, 18/F  
Gee Chang Hong Centre  
65 Wong Chuk Hang Road  
Hong Kong

**Re: Euro Tech Holdings Company Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2021**  
**Filed May 16, 2022**  
**File No. 000-22113**

Dear David YL Leung:

We have completed our review of your filings. 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 Trade & Services