

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

March 17, 2023

Xuesong Song Chief Executive Officer Luokung Technology Corp. B9-8, Block B, SOHO Phase II, No. 9, Guanghua Road Chaoyang District, Beijing People's Republic of China, 100020

> Re: Luokung Technology Corp. Form 20-F for the Fiscal Year Ended December 31, 2021 File No. 001-34738

Dear Xuesong Song:

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 Technology

cc: Elizabeth Fei Chen