



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2023

Jianghuai Lin  
Chief Executive Officer  
Taoping Inc.  
Unit 3102, 31/F, Citicorp Centre  
18 Whitefield Road, Hong Kong

**Re: Taoping Inc.**

**Amendment No. 2 to Form 20-F for the Fiscal Year Ended December 31, 2021  
File No. 001-35722**

Dear Jianghuai Lin:

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: Kevin Sun