

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

August 3, 2023

Susan Qiaoling Li Chief Executive Officer CooTek (Cayman) Inc. 11F, T2, No.16, Lane 399, Xinlong Road, Minhang District Shanghai, 20110 1 People's Republic of China

Re: CooTek (Cayman) Inc.

Form 20-F for the Fiscal Year Ended December 31, 2022

File No. 001-38665

Dear Susan Qiaoling 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 Disclosure Review Program

cc: Haiping Li