



DIVISION OF  
CORPORATION FINANCE

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

August 21, 2023

Bin Zhao  
Chief Executive Officer  
Agora, Inc.  
Floor 8, Building 12  
Phase III of ChuangZhiTianDi  
333 Songhu Road  
Yangpu District, Shanghai  
People's Republic of China

**Re: Agora, Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-39340**

Dear Bin Zhao:

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: Li He