



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

DIVISION OF
CORPORATION FINANCE

August 31, 2023

David 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 Limited
Form 20-F for the Fiscal Year Ended December 31, 2022
File No. 000-22113

Dear David Leung:

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: Richard Friedman, Esq.