



DIVISION OF
CORPORATION FINANCE

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

September 4, 2024

Raleigh Siu Lau
Chief Executive Officer
Troops, Inc.
Unit A, 18/F, 8 Fui Yiu Kok Street
Tsuen Wan, New Territories, Hong Kong

Re: Troops, Inc.
Form 20-F for the Fiscal Year ended December 31, 2023
Filed April 29, 2024
File No. 001-35016

Dear Raleigh Siu Lau:

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 Energy & Transportation