



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2024

Shi Qiu  
Chief Executive Officer  
Mercurity Fintech Holding Inc.  
1330 Avenue of the Americas, Fl 33  
New York, NY 10019

**Re: Mercurity Fintech Holding Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-36896**

Dear Shi Qiu:

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 Crypto Assets