



DIVISION OF
CORPORATION FINANCE

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

March 17, 2025

Yang Hu
Chief Financial Officer
Yalla Group Limited
#234, Building 16
Dubai Internet City
PO BOX 501913
Dubai, United Arab Emirates

Re: Yalla Group Limited
Form 20-F for the Period Ended December 31, 2023
Response filed February 27, 2025
File No. 001-39552

Dear Yang Hu:

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 Technology