

# KIRKLAND & ELLIS INTERNATIONAL LLP

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September 23, 2021

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: TH International Limited  
Filing of Draft Registration Statement on Form F-4

Dear Sir or Madam:

On behalf of our client, TH International Limited (the “**Company**”), a foreign private issuer incorporated under the laws of the Cayman Islands, we are filing the Company’s draft registration statement on Form F-4 (the “**Draft Registration Statement**”) relating to the registration the Company’s ordinary shares, which have a par value of US\$0.0001 per share. The Company has included in this filing its audited consolidated financial statements as of and for the fiscal years ended December 31, 2019 and 2020. In subsequent filings, the Company plans to include, for the Staff’s review, unaudited consolidated financial statements as of June 30, 2021 and for the six months ended June 30, 2020 and 2021.

If you have any questions regarding the Registration Statement, please contact me at Steve Lin at steve.lin@kirkland.com, + 86 10 5737 9315 (work) or +86 18610495593 (cell).

Thank you for your time and attention.

Very truly yours,

/s/ Steve Lin

Steve Lin

Enclosure

c.c. Yongchen Lu, Chief Executive Officer  
Dong Li, Chief Financial Officer  
Steve Lin, Esq., Partner, Kirkland & Ellis International LLP  
Linda Zhao, Partner, KPMG Huazhen LLP

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