

December 5, 2022

Yinyu He
Chief Executive Officer
Leju Holdings Ltd
Level G, Building G, No.8 Dongfeng South Road
Chaoyang District , Beijing 100016
The People's Republic of China

Re: Leju Holdings Ltd
Form 20-F for the

Fiscal Year Ended December 31, 2021

File No. 001-36396

Dear Yinyu He:

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 Real Estate & Construction