

September 14, 2022

Leaf Hua Li
Chief Executive Officer
Futu Holdings Limited
11/F, Bangkok Bank Building
No. 18 Bonham Strand W, Sheung Wan
Hong Kong S.A.R., People's Republic of China

Limited
Form 20-F
2022

Re: Futu Holdings
Annual Report on
Filed March 18,
File No. 001-38820

Dear Mr. Li:

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 Finance

cc:

Will H. Cai, Esq.