

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

DIVISION OF CORPORATION FINANCE

October 19, 2023

Xiaofeng Ma Chief Executive Officer ATA Creativity Global c/o 1/F East Gate, Building No. 2, Jian Wai Soho No. 39 Dong San Huan Zhong Road Chao Yang District, Beijing 100022, China

## Re: ATA Creativity Global Form 20-F for the Fiscal Year Ended December 31, 2022 File No. 001-33910

Dear Xiaofeng Ma:

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 Disclosure Review Program

cc: Ning Zhang