April 28, 2022

Lin Wei Chief Financial Officer 36Kr Holdings Inc. 5-6/F, Tower A1, Junhao Central Park Plaza No. 10 South Chaoyang Park Avenue Chaoyang District, Beijing, People s Republic of China, 100026

Re: 36Kr Holdings Inc.

Form 20-F for

Fiscal Year Ended December 31, 2020

Response Dated

April 13, 2022

File No. 001-39117

Dear Ms. Wei:

 $$\operatorname{\textsc{We}}$$ have reviewed your April 13, 2022 response to our comment letter and have the

following comments. In some of our comments, we may ask you to provide us with information $% \left(1\right) =\left(1\right) +\left(1\right)$

so we may better understand your disclosure.

 $\hbox{Please respond to these comments within ten business days by providing the requested} \\$

information or advise us as soon as possible when you will respond. If you do not believe our

comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional

comments. Unless we note otherwise, our references to prior comments are to comments in our

March 31, 2022 letter.

Annual Report on Form 20-F for Fiscal Year Ended December 31, 2020

Introduction, page ii

1. Please revise the definitions of China and PRC to include Hong Kong and Macau.

2. We note here you have defined 36Kr, we, us, the our company and our to include 36Kr Holdings

Inc., its subsidiaries and its VIE. Please revise this definition to avoid using the same terms to refer to the holding company in which investors hold an interest and the subsidiaries and VIEs that are conducting operations. Please use different terms for these

entities.

Lin Wei

FirstName LastNameLin Wei

36Kr Holdings Inc.

Comapany

April Name36Kr Holdings Inc.

28, 2022

April 228, 2022 Page 2

Paσe

FirstName LastName

Item 3, Key Information, page 3

3. We note your response to comment 1 and your revised disclosure that you will be

considered the primary beneficiary of the VIEs, which serves the purpose of consolidating $% \left(1\right) =\left(1\right) +\left(1\right) +$

the VIEs operating results in your financial statements under the U.S. GAAP. However,

we also note references to "our VIE" throughout your document. Please refrain from

using terms such as we or our when describing activities or functions of a VIE so that

it is clear to investors which entity the disclosure is referencing

and which subsidiaries or

entities are conducting the business operations.

4. We note your response to comment 3. Your response addresses consequences to you or

the VIE if "found to be in violation of any existing or future PRC laws or regulations, or

fail to obtain or maintain any of the required permits, approvals or filings..." Please revise $% \left(1\right) =\left(1\right) \left(1\right) +\left(1\right) \left(1\right) \left(1\right) +\left(1\right) \left(1\right$

your disclosure to encompass your subsidiaries as well. Additionally, please disclose any $\,$

consequences to you and your investors if you, your subsidiaries, or the ${\tt VIEs}$

inadvertently conclude that certain permissions or approvals are not required; or

if applicable laws, regulations, or interpretations change and you are required to obtain $% \left(1\right) =\left(1\right) +\left(1\right) +$

such permissions or approvals in the future. Finally, please refrain here from qualifying

your disclosure by materiality and revise your proposed disclosure accordingly.

5. We note your disclosure that you may be required and plan to obtain certain licenses and $\$

 $% \left(1\right) =\left(1\right) +\left(1\right) +\left($

estimated time in which you expect to apply or obtain these permissions and approvals. In

this regard, we note your disclosure on page 12 regarding your "Lack of Internet news

information license...;" on page 13 regarding your "Lack of Internet audio-visual program $\,$

transmission license...;" and on page 14 regarding your "Lack of Internet publishing

license...".

3.D. Risk Factors, page 5

6. We note your response to comment 5. Please disclose whether you believe you are

 $\bar{\ }$ compliant with the regulations or policies that have been issued by the CAC to date.

Please contact Jennie Beysolow at 202-551-8108 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of

Corporation Finance

Office of Trade

& Services cc: Li He, Esq.