

August 18, 2020

Tongbo Liu  
Chief Executive Officer  
Sunlands Technology Group  
Building 4-6, Chaolai Science Park, No. 36  
Chuangyuan Road, Chaoyang District,  
Beijing, 100012, the People's Republic of China

Group

Fiscal Year Ended December 31, 2019

2020

Re: Sunlands Technology

Form 20-F the

Filed April 24,

File No. 1-38423

Dear Mr. Liu:

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 Trade & Services