

July 14, 2023

Lu Lv  
Chief Financial 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, 2021

2022

Fiscal Year Ended December 31, 2022

2023

Re: Sunlands Technology

Form 20-F for the

Filed April 27,

Form 20-F for the

Filed April 25,

File No. 01-38423

Dear Lu Lv:

We have completed our review of your filings. 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

cc:

Li He