Li-Lan Cheng Chief Financial Officer Leju Holdings Limited 15/F Floor, Shoudong International Plaza, No. 5 Building, Guangqu Home Dongcheng District, Beijing 100022 People's Republic of China

> Re: Leju Holdings Limited Form 20-F for the fiscal year ended December 31, 2017 Filed April 26, 2018

File No. 001-36396

Dear Mr. Cheng:

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

Office of Real Estate

Commodities

Corporation Finance

and