

# Simpson Thacher & Bartlett

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August 24, 2023

## **CONFIDENTIAL AND VIA EDGAR**

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Ms. Melissa Walsh  
Mr. Stephen Krikorian  
Mr. Tyler Howes  
Mr. Christopher Dunham

**Re: Phoenix New Media Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-35158**

Ladies and Gentlemen:

On behalf of our client, Phoenix New Media Limited (the “Company”), we are submitting this letter in response to your correspondence dated July 27, 2023 (the “July 27 Letter”) concerning the above-referenced annual report on Form 20-F that the Company filed with the Commission on May 1, 2023.

In the July 27 Letter, you requested that the Company respond to the Staff’s comments within 10 business days or advise the Staff as soon as possible when the Company will respond. On August 7, 2023, we submitted a letter on the Company’s behalf to the Staff to request an extension of the deadline for responding to August 24, 2023. The Company respectfully advises the Staff that it is still working on its responses, and given the current status of the preparation work, it will require additional 11 business days from the date hereof in order to respond fully to your letter.

MICHAEL J. C. M. CEULEN   MARJORY J. DING   DANIEL FERTIG   ADAM C. FURBER   YI GAO   MAKIKO HARUNARI   LAN C. HO   JONATHAN HWANG   ANTHONY D. KING   JIN HYUK PARK   ERIK P. WANG   CHRISTOPHER K.S. WONG

RESIDENT PARTNERS

SIMPSON THACHER & BARTLETT, HONG KONG IS AN AFFILIATE OF SIMPSON THACHER & BARTLETT LLP WITH OFFICES IN:

NEW YORK   BEIJING   BRUSSELS   HOUSTON   LONDON   LOS ANGELES   PALO ALTO   SÃO PAULO   TOKYO   WASHINGTON, D.C.

August 24, 2023

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U.S. Securities and Exchange Commission

The Company is therefore requesting a further extension until September 8, 2023 and expects to respond no later than that date.

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In the meantime, please do not hesitate to contact me at +852-2514-7620 (work) or ygao@stblaw.com (email).

Very truly yours,

/s/ Yi Gao

Yi Gao

cc: Phoenix New Media Limited  
Mr. Edward Lu, Chief Financial Officer

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