## Simpson Thacher & Bartlett

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August 7, 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 "<u>Company</u>"), we are submitting this letter in response to your correspondence dated July 27, 2023 (the "<u>July 27 Letter</u>") 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. The Company respectfully advises the Staff that it is working on its responses and that it will require additional time in order to respond fully to your letter.

The Company is therefore requesting an extension until August 24, 2023 and expects to respond no later than that date.

\* \* \*

MICHAELJ.CM. 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.

Division of Corporation Finance U.S. Securities and Exchange Commission

August 7, 2023

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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