

Morgan Stanley & Co. LLC  
1585 Broadway  
New York, NY 10036  
United States

BofA Securities, Inc.  
One Bryant Park  
New York, NY 10036  
United States

China International Capital Corporation Hong Kong Securities Limited  
29/F, One International Finance Centre  
1 Harbour View Street  
Central, Hong Kong

as representatives of the underwriters

**VIA EDGAR**

March 15, 2021

Melissa Kindelan  
Christine Dietz  
Jeff Kauten  
Jan Woo

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

Re: Tuya Inc. (the "Company")  
Registration Statement on Form F-1, as amended (File No. 333-253575)  
Registration Statement on Form 8-A (File No. 001-40210)

Dear Ladies and Gentlemen:

We hereby join the Company's request for acceleration of the above-referenced Registration Statements, requesting effectiveness at 4:00 p.m., Eastern Time on March 17, 2021, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended, we wish to advise you that between March 12, 2021 and the date hereof, copies of the Company's preliminary prospectus dated March 12, 2021 were distributed as follows:

More than 1,000 copies to prospective underwriters, institutional investors, dealers and others.

The undersigned advise that the underwriters have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

Morgan Stanley & Co. LLC  
BofA Securities, Inc.  
China International Capital Corporation Hong Kong Securities Limited

as representatives of the underwriters

Morgan Stanley & Co. LLC

By: /s/ Celestina Milner

Name: Celestina Milner

Title: Executive Director

*[Signature page to Acceleration Request]*

BofA Securities, Inc.

By: /s/ Catherine Wang

Name: Catherine Wang

Title: Managing Director

*[Signature page to Acceleration Request]*

By: /s/ Shi Qi  
Name: Shi Qi  
Title: Managing Director

*[Signature page to Acceleration Request]*