

November 17, 2022

Qing Pan  
Chief Financial Officer  
Noah Holdings Limited  
Building 2, 1687 Changyang Road  
Shanghai 200090  
People's Republic of China

Limited

Fiscal Year Ended December 31, 2021

Re: Noah Holdings

Form 20-F for the

Filed April 6, 2022

File No. 001-34936

Dear Qing Pan:

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 Corporation Finance

Office of Finance