

January 29, 2021

Xiaobo An
Chairman and Chief Executive Officer
Xiaobai Maimai Inc.
Room 515, Floor 5
Jia No. 92-4 to 24 Jianguo Road
Chaoyang District, Beijing 100020
People's Republic of China

Re: Xiaobai Maimai Inc.
Registration

Statement on Form F-3
2021

Filed January 26,
File No. 333-252434

Dear Mr. An:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance