

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

February 23, 2021

VIA EDGAR

David Lin, Staff Attorney
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Xiaobai Maimai Inc.
Registration Statement on Form F-3
Filed on January 26, 2021
File No. 333-252434
Acceleration Request

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Xiaobai Maimai Inc. (the "Company") hereby requests that the effectiveness of the above-referenced Registration Statement on Form F-3 (the "Registration Statement") be accelerated to, and that the Registration Statement become effective at, 4 p.m., Eastern Standard Time, on February 25, 2021, or as soon thereafter as practicable.

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may be making an oral request of acceleration of the effectiveness of the Registration Statement in accordance with Rule 461 of Regulation C. Such request may be made by an executive officer of the Company or by any attorney from the Company's U.S. counsel, DLA Piper UK LLP.

The Company hereby acknowledges the following:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert the Staff's comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

[Signature page follows]

Very truly yours,

Xiaobo Maimai Inc.

By: /s/ Xiaobo An

Name: Xiaobo An

Title: Chief Executive Officer

[Signature Page to Acceleration Request]
