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REGISTERED FOREIGN LAWYER

Z. JULIE GAO (CALIFORNIA)

May 28, 2021

**VIA EDGAR**

Ms. Cara Wirth  
Mr. Dietrich King  
Mr. Scott Stringer  
Ms. Linda Cvrkel  
Division of Corporation Finance  
Office of Trade & Services  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: AiHuiShou International Co. Ltd. (CIK No. 0001838957)  
Registration Statement on Form F-1**

Dear Ms. Wirth, Mr. King, Mr. Stringer and Ms. Cvrkel:

On behalf of our client, AiHuiShou International Co. Ltd., a foreign private issuer organized under the laws of the Cayman Islands (the “**Company**”), we are filing herewith the Company’s registration statement on Form F-1 (the “**Registration Statement**”) and certain exhibits via EDGAR with the Securities and Exchange Commission (the “**Commission**”).

The Company has updated the Registration Statement to (i) include its unaudited interim condensed consolidated financial statements as of March 31, 2021 and for the three months ended March 31, 2020 and 2021 and (ii) reflect other recent developments.

In accordance with the Jumpstart Our Business Startups Act, as amended, the Company is, concurrently with the Registration Statement, filing the draft registration statement and its amendment thereto that were previously submitted for the non-public review of the staff of the Commission (the “Staff”). The Company plans to file an amendment to the Registration Statement containing the estimated price range and offering size, and to launch the road show no earlier than 15 days after the date hereof. The Company would appreciate the Staff’s timely assistance and support to the Company in meeting the proposed timetable for the offering.

\* \* \*

If you have any questions regarding the Registration Statement, please contact the undersigned by phone at +852 3740-4863 or via e-mail at julie.gao@skadden.com, or Jimmy Chen, partner at Deloitte Touche Tohmatsu Certified Public Accountants LLP, by telephone at +86 21 6141 2172 or via email at jimmycchen@deloitte.com.cn. Deloitte Touche Tohmatsu Certified Public Accountants LLP is the independent registered public accounting firm of the Company.

Very truly yours,

/s/ Z. Julie Gao

Z. Julie Gao

cc: Kerry Xuefeng Chen, Chief Executive Officer, AiHuiShou International Co. Ltd.  
Chen Chen, Chief Financial Officer, AiHuiShou International Co. Ltd.  
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