



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

September 29, 2017

Via E-mail

Min Liu
Chief Financial Officer
Jupai Holdings Limited
788 Guangzhong Road
Jingan District
Shanghai 200072
People's Republic of China

Re: Jupai Holdings Limited
Form 20-F for the Fiscal Year Ended December 31, 2016
Filed April 7, 2017
File No. 001-37485

Dear Ms. Min Liu:

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,

/s/ Hugh West

Hugh West
Accounting Branch Chief
Office of Financial Services