



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2019

Renhui Mu  
Chairman and Chief Executive Officer  
Wins Finance Holdings Inc.  
1F, Building 7  
No. 58 Jianguo Road, Chaoyang District  
Beijing 100024, People's Republic of China

**Re: Wins Finance Holdings Inc.**  
**Form 20-F for Fiscal Year Ended June 30, 2018**  
**Filed October 31, 2018**  
**File No. 333-204074**

Dear Mr. Mu:

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 Financial Services