



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2021

Pat Sek Yuen Chan  
Chief Executive Officer  
Borqs Technologies, Inc.  
Suite 309, 3/F, Dongfeng KASO, Dongfengbeiqiao  
Chaoyang District, Beijing 100016, China

**Re: Borqs Technologies, Inc.**  
**Registration Statement on Form F-1**  
**Filed April 27, 2021**  
**File No. 333-255542**

Dear Mr. Chan:

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

Please refer to Rule 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 Jeff Kauten, Staff Attorney, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spigel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Darrin M. Ocasio, Esq.