



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

October 30, 2017

Via E-mail

Jingbo Wang  
Chief Financial Officer  
Yintech Investment Holdings Limited  
12th Floor, Block B, Zhenhua Enterprise Plaza  
No.3261 Dongfang Road  
Pudong District, Shanghai, 200125

**Re: Yintech Investment Holdings Limited  
Form 20-F  
Filed April 24, 2017  
File No. 001-37750**

Dear Mr. Wang:

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/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate  
& Commodities