



DIVISION OF  
CORPORATION FINANCE

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

May 11, 2023

Xi Wen  
Chief Executive Officer  
Senmiao Technology Ltd  
16F, Shihao Square, Middle Jiannan Blvd.  
High-Tech Zone, Chengdu  
Sichuan, People's Republic of China

**Re: Senmiao Technology Ltd**  
**Registration Statement on Form S-1**  
**Filed May 5, 2023**  
**File No. 333-271689**

Dear Xi Wen:

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

Please refer to Rules 460 and 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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Elizabeth F. Chen, Esq.