



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2023

Xiaoyuan Zhang  
Chief Financial Officer  
Senmiao Technology Ltd  
16F, Shihao Square, Middle Jiannan Blvd.  
High-Tech Zone, Chengdu  
Sichuan, People's Republic of China 610000

**Re: Senmiao Technology Ltd**  
**Registration Statement on Form S-3**  
**Filed September 28, 2023**  
**File No. 333-274749**

Dear Xiaoyuan Zhang:

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.