



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2022

Wang Huang  
Chief Executive Officer  
Zepp Health Corp  
Huami Global Innovation Center  
Building B2, Zhong'an Chuanggu Technology Park  
No. 900 Wangjiang West Road  
Hefei, 230088  
People's Republic of China

**Re: Zepp Health Corp**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Response dated September 14, 2022**  
**File No. 001-38369**

Dear Wang Huang:

We have reviewed your September 14, 2022 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 18, 2022 letter.

Form 20-F for the Fiscal Year Ended December 31, 2021

Consolidated Financial Statements

Note 1. Organization and Principal Activities, page F-9

1. The corporate chart of the Company identifies two VIEs (see list below). Please provide a detailed legal analysis of the status of these VIEs under section 3 of the Investment Company Act of 1940 ("Company Act"), including with respect to the following:
  1. Include an analysis of the VIEs under sections 2(a)(9), 2(a)(24) and 2(a)(42) under the Company Act.

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2. Who is the manager and what is the governance structure of each VIE.
3. What entity controls/owns the VIE.
4. Whether and under what circumstances the contractual rights under the VIE could be limited or extinguished.

Entities Zepp identified as a VIE

1. Anhui Huami Information Technology Co., Ltd
2. Huami (Beijing) Information Technology Co., Ltd.

Note 10. Long-Term Investments, page F-31

2. The corporate structure chart of the Company identifies six entities (see list below) that are identified as investment companies. Please provide a detailed legal analysis of these entities and their status under section 3 of the Company Act. If any of these entities relies on an exemption or exclusion from the Company Act, provide a detailed legal analysis supporting your determination that the exemption/exclusion is available to you.

Entities Zepp identified as an investment company

1. Zepp Investment Platform
2. Beijing Huami Intelligent Technology Co., Ltd.
3. Anhui Huami Health Technology Co., Ltd.
4. Dingshow
5. Huzhou Huayuan Chuangxu Management Consulting Partnership (L.P.)
6. Anhui Shunyuan Xinke Management Consulting Partnership (LP)

You may contact Morgan Youngwood, Senior Staff Accountant at 202-551-3479 or Stephen Krikorian, Accounting Branch Chief at 202-551-3488 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Technology