



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2018

Rongjie Dong  
Chief Executive Officer  
HUYA Inc.  
Building B-1, North Block of Wanda Plaza  
No. 79 Wanbo 2nd Road  
Panyu District, Guangzhou 511442  
The People's Republic of China

**Re: HUYA Inc.**  
**Draft Registration Statement on Form F-1**  
**Submitted August 21, 2018**  
**CIK No. 0001728190**

Dear Mr. Dong:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Folake Ayoola, Special Counsel, at (202) 551-3673 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services