



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

August 16, 2018

Lei Li  
Chief Executive Officer  
Qutoutiao Inc.  
11/F, Block 3, Xing Chuang Technology Center  
Shen Jiang Road 5005  
Pudong New Area, Shanghai, 200120  
People's Republic of China

**Re: Qutoutiao Inc.  
Amendment No. 3 to Draft Registration Statement on Form F-1  
Submitted July 27, 2018  
CIK No. 0001733298**

Dear Mr. Li:

We have reviewed your amended draft registration statement 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 this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

General

1. Please provide us with a copy of the Analysys Report dated July 27, 2018 for our review.

Risk Factors

2. Please provide risk factor disclosure that your dual class structure could inhibit inclusion in certain stock market indices, and thus adversely affect share price and liquidity.

Lei Li  
Qtech, Ltd.  
August 16, 2018  
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Management's Discussion and Analysis of Financial Condition and Results of Operations

Key Operating Metrics, page 82

3. We note that "activated users" refer to the aggregate number of unique mobile devices that have downloaded and launched your relevant mobile application at least once. Please revise your "activated users as of the end of the period" (for example, by footnote) to quantify the percentage of your activated users who have been inactive for 90 or more days for each period presented.

Related Party Transactions, page 153

4. Please file the agreements with the affiliate of Tencent and AdIn Media as exhibits to the registration statement or tell us why these are not material. Refer to Item 601(b)(10) of Regulation S-K.

You may contact Morgan Youngwood, 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. Please contact Matthew Derby, Attorney-Advisor, at (202) 551-3334 or me at (202) 551-3673 with any other questions.

Sincerely,

/s/ Folake Ayoola

Folake Ayoola  
Special Counsel  
Office of Information  
Technologies and Services

cc: Chris Lin, Esq.  
Simpson Thacher & Bartlett LLP