



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

DIVISION OF  
CORPORATION FINANCE

April 23, 2021

Ning Li  
Chief Financial Officer  
CNFinance Holdings Ltd.  
44/F, Tower G, No. 16 Zhujiang Dong Road  
Tianhe District, Guangzhou City, Guandong Province 510620  
Peoples Republic of China

**Re: CNFinance Holdings Ltd.**  
**Form 20-F For the Fiscal Year Ended December 31, 2019**  
**File No. 001-38726**

Dear Mr. Li:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance