



DIVISION OF  
CORPORATION FINANCE

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

June 19, 2019

Jiang Wu  
Chief Financial Officer  
360 Finance, Inc.  
China Diamond Exchange Center, Building B  
No. 555 Pudian Road, No. 1701 Century Avenue  
Pudong New Area, Shanghai 200122  
People's Republic of China

**Re: 360 Finance, Inc.**  
**Draft Registration Statement on Form F-1**  
**Submitted June 12, 2019**  
**CIK No. 0001741530**

Dear Mr. Wu:

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 Christopher Dunham, Staff Attorney, at (202) 551-3783 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services

cc: Z. Julie Gao, Esq.