



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2018

Bin Yu  
Chief Executive Officer  
LingoChamp Inc.  
3/F, Building B, No. 1687 Changyang Road, Yangpu District  
Shanghai, 200090  
People's Republic of China

**Re: LingoChamp Inc.  
Amendment No. 2 to  
Draft Registration Statement on Form F-1  
Submitted August 9, 2018  
CIK No. 0001742056**

Dear Ms. Yu:

We have reviewed your amended draft registration statement and have the following comment.

Please respond to this letter by providing the requested information. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

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

Draft Registration Statement on Form F-1

General

1. We note that you added disclosure stating that according to iResearch you developed China's first artificial intelligence English teacher. Please provide the underlying support for this statement.

Bin Yu  
LingoChamp Inc.  
August 16, 2018  
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You may contact Kathryn Jacobson, Staff Accountant, at 202-551-3365 or Robert Littlepage, Accountant Branch Chief, at 202-551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Courtney Lindsay, Staff Attorney, at 202-551-7237 or Celeste Murphy, Legal Branch Chief, at 202-551-3257 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications