



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2020

Jacky Jinbo Wang  
Chief Financial Officer  
Ruhnn Holding Ltd  
F, Building 1, Blue Collar Garment Industrial Park  
7-1 North Hong Pu Road  
Yu Hang District, Hangzhou 311100  
People's Republic of China

**Re: Ruhnn Holding Ltd**  
**Form 20-F for the Fiscal Year Ended March 31, 2019**  
**Filed July 30, 2019**  
**File No. 001-38852**

Dear Mr. Wang:

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 Trade & Services