



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2018

Tao Jiang  
Chief Executive Officer  
Leaping Group Co., Ltd.  
2010 Huaruntiexi Center  
Teixi District, Shenyang  
PRC

**Re: Leaping Group Co., Ltd.**  
**Draft Registration Statement on Form F-1/A**  
**Submitted on December 17, 2018**  
**CIK No. 0001757083**

Dear Mr. Jiang:

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.

Form F-1/A filed December 17, 2018

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1. We note your response to prior comment 1; however, footnote (1) indicates that shares sold privately prior to this offering may be resold as part of this offering. If that is the case, you should revise the registration statement throughout to reflect the secondary offering component.

Prospectus Summary, page 5

2. We note your response to prior comment 2. Please revise throughout to disclose when you anticipate earning revenues from the distribution of the web TV series "Meet Myself."

Tao Jiang  
Leaping Group Co., Ltd.  
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You may contact Charles Eastman, Staff Accountant, at 202-551-3794, or Terry French, Accounting Branch Chief, at 202-551-3828, if you have questions regarding comments on the financial statements and related matters. Please contact Paul Fischer, Staff Attorney, at 202-551-3415, or Larry Spigel, Assistant Director, at 202-551-3815, with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications