



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2019

Zhou Pengwu  
Chief Executive Officer  
Aesthetic Medical International Holdings Group Ltd.  
1122 Nanshan Boulevard  
Nanshan District, Shenzhen  
Guangdong Province, China 518052

**Re: Aesthetic Medical International Holdings Group Ltd.  
Amendment No. 3 to  
Draft Registration Statement on Form F-1  
Submitted September 3, 2019  
CIK No. 0001757143**

Dear Dr. Pengwu:

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

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 comment applies 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 this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 3 to Draft Registration Statement on Form F-1

Financial Statements

Unaudited Interim Condensed Consolidated Statements of Comprehensive Income, page F-90

1. We note the pro forma earnings per share disclosure on page F-103. Please present on the face of your historic interim period income statement, pro forma earnings per share to give effect to the conversion of the Series A preferred shares.

Zhou Pengwu  
Aesthetic Medical International Holdings Group Ltd.  
September 13, 2019  
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You may contact Charles Eastman, Staff Accountant, at (202) 551-3794 or Robert S. Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Joshua Shainess, Attorney-Adviser, at (202) 551-7951 or Celeste M. Murphy, Legal Branch Chief, at (202) 551-3257 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications