



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2019

Larry Xiangdong Chen  
Chairman of the Board of Directors and Chief Executive Officer  
GSX Techedu Inc.  
Tower C, Beyondsoft Building, 7 East Zone  
10 Xibeiwang East Road  
Haidian District, Beijing 100193  
Peoples Republic of China

**Re: GSX Techedu Inc.**  
**Draft Registration Statement on Form F-1**  
**Submitted November 8, 2019**  
**CIK No. 0001768259**

Dear Mr. Chen:

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 Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Z. Julie Gao