

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

June 24, 2020

Nan Shen Chief Financial Officer GSX Techedu Inc. 2/F, Boyan Tech Building No. 10 East Xibeiwang Road Haidian District Beijing

Re: GSX Techedu Inc.

Form 20-F for Fiscal Year Ended December 31, 2019

Filed April 3, 2020 File No. 1-38923

Dear Mr. Shen:

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