



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

DIVISION OF  
CORPORATION FINANCE

January 30, 2024

Shuo Shi  
Chief Executive and Operations Officer  
WiMi Hologram Cloud Inc.  
Room #2002, Building A, Wentley Center  
1st West Dawang Road, Chaoyang District  
Beijing, The People's Republic of China, 100020

**Re: WiMi Hologram Cloud Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-39257**

Dear Shuo Shi:

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 Technology

cc: Jacen Chen