



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

DIVISION OF  
CORPORATION FINANCE

September 29, 2020

Yinghzi (Lisa) Tang  
Director, Co-Chief Executive Officer and Chief Financial Officer  
Boqii Holding Ltd  
Building 9, No. 388, Shengrong Road, Pudong  
New District, Shanghai 201210  
People's Republic of China

**Re: Boqii Holding Ltd**  
**Form F-1**  
**Exhibit No. 10.4**  
**Filed September 8, 2020**  
**File No. 333-248641**

Dear Ms. Tang:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance