



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2018

Jianhua Wu  
Chief Executive Officer  
Sharing Economy International Inc.  
No. 9 Yanyu Middle Road  
Qianzhou Village, Huishan District, Wuxi City  
Jiangsu Province, China 214181

**Re: Sharing Economy International Inc.  
Amendment No. 1 to  
Preliminary Proxy Statement on Schedule 14A  
Filed September 12, 2018  
File No. 001-34591**

Dear Mr. Wu:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 30, 2018 letter.

Preliminary Proxy Statement on Schedule 14A Amended September 12, 2018

Approval of Amendment to Articles of Incorporation, page 11

1. Please expand your response to prior comment 1 to provide us a table that includes each of your announced potential acquisitions and the sources of capital for those transactions.
2. Please clarify whether the 463,599 shares mentioned in footnote 1 represent the shares underlying the note or the warrant.
3. Please identify the class of preferred stock to which you refer in footnote 3.

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4. Please show us how your response to prior comment 1 considers the amendment to your long-term incentive plan mentioned in this preliminary proxy statement, and your share issuance and related shortfall commitments to consultants like those mentioned on pages 19 and 20 of your latest Form 10-Q. Also tell us how your disclosure on page 11 of the number of shares to be issued for the tenancy agreement is reconcilable to the information on page 23 of the Form 10-Q.

Please contact Thomas Jones at 202-551-3602 or Russell Mancuso, Branch Chief, at 202-551-3617 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Lawrence Venick