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October 3, 2017

**CONFIDENTIAL AND VIA EDGAR AND HAND DELIVERY**

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Ms. Era Anagnosti, Esq., Legal Branch Chief  
Mr. David Irving, Staff Accountant  
Mr. Marc Thomas, Staff Accountant

**Re: Qudian Inc.  
Amendment No. 2 to Registration Statement on Form F-1  
CIK No. 0001692705**

Ladies and Gentlemen:

On behalf of our client, Qudian Inc., an exempted company incorporated under the laws of the Cayman Islands with limited liability (together with its subsidiaries, the "Company"), we are filing herewith an amendment ("Amendment No. 2") to the Company's Registration Statement on Form F-1 via EDGAR with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act").

We enclose herewith five (5) courtesy copies of the Amendment No. 2, which has been marked to show changes to amendment No. 1 to the Company's registration statement on Form F-1 filed with the Commission on September 25, 2017 (the "September 25 Filing").

The Company has responded to the comment contained in the comment letter dated September 26, 2017 from the Staff (the "Staff") of the Commission (the "September 26 Comment Letter") by revising the September 25 Filing. In addition to the amendments made in response to the Staff's comment, the Company has also revised the September 25 Filing to update certain other disclosures.

DANIEL FERTIG ADAM C. FURBER IAN C. HO ANTHONY D. KING CELIA C.L. LAM CHRIS K.H. LIN JIN HYUK PARK KATHRYN KING SUDOL CHRISTOPHER K.S. WONG  
RESIDENT PARTNERS

SIMPSON THACHER & BARTLETT, HONG KONG IS AN AFFILIATE OF SIMPSON THACHER & BARTLETT LLP WITH OFFICES IN:

NEW YORK BEIJING HOUSTON LONDON LOS ANGELES PALO ALTO SÃO PAULO SEOUL TOKYO WASHINGTON, D.C.

Amendment No. 2 contains the estimated price range and offering size. The Company plans to launch the road show on October 4, 2017.

Set forth below are the Company's responses to the Staff's comment in the September 26 Comment Letter. The Staff's comment is retyped in bold italics below for your ease of reference. We have included page numbers to refer to the location in the Amendment No. 2 where the disclosure addressing the comment appears.

\* \* \*

**Notes to the Consolidated Financial Statements**

**Summary of Significant Accounting Policies**

**Allowance for loan principal and financing service fee receivables, page F-22**

- 1. We note your response to prior comment 4 and the enhanced disclosures made on page F84 as it relates to the change in the charge-off policy as a result of the correction of an error. Please revise to include disclosures similar to those on page F-84 in Note 2 to the audited financial statements. In addition, please disclose the impact of this error correction on the financial information presented for the interim period of 2017.***

In response to the Staff's comment, the Company has revised the disclosures on F-23 and F-84 of Amendment No. 2.

\* \* \*

If you have any question regarding the Amendment No. 2, please do not hesitate to contact me at +852-2514-7650 (work), +852-9198-4235 (mobile) or clin@stblaw.com (email) or David Lee at +852-2514-7655 (work), +852-9036-9375 (mobile) or dlee@stblaw.com (email).

Very truly yours,

/s/ Chris K.H. Lin  
Chris K.H. Lin

Enclosures

cc: Min Luo, Chairman and Chief Executive Officer  
Carl Yeung, Chief Financial Officer  
Qudian Inc.

Daniel Fertig  
David Lee  
Simpson Thacher & Bartlett

David Zhang  
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