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September 26, 2022

**CONFIDENTIAL AND VIA EDGAR**

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

Attention: Ms. Cara Lubit  
Mr. Robert Klein

**Re: Qudian Inc.  
Form 20-F for the Fiscal Year Ended December 31, 2021  
Filed April 29, 2022  
File No. 001-38230**

Ladies and Gentlemen:

On behalf of our client, Qudian Inc. (the “Company”), we are submitting this letter in response to your correspondence dated August 18, 2022 (the “August 18 Letter”) concerning the above-referenced annual report on Form 20-F that the Company filed with the Commission on April 29, 2022.

In the August 18 Letter, you requested that the Company respond to the Staff’s comments within 10 business days or advise the Staff as soon as possible when the Company will respond. The Company respectfully advises the Staff that it is working on its responses and that it will require additional time in order to respond fully to your letter.

The Company is therefore requesting an extension until September 30, 2022 and expects to respond no later than that date.

\* \* \*

MICHAEL J.C.M. CEULEN MARJORY J. DING DANIEL FERTIG ADAM C. FURBER YI GAO MAKIKO HARUNARI IAN C. HO JONATHAN HWANG ANTHONY D. KING JIN HYUK PARK CHRISTOPHER K.S. WONG

RESIDENT PARTNERS

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September 26, 2022

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In the meantime, please do not hesitate to contact me at +852-2514-7620 (work) or ygao@stblaw.com (email).

Very truly yours,

/s/ Yi Gao

Yi Gao

cc: Qudian Inc.

Yan Gao, Vice President of Finance

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Michael Yu