



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2023

Chengfang Lu  
Acting Chief Financial Officer  
Lizhi Inc.  
No. 309 Middle Huangpu Avenue  
Tianhe District, Guangzhou 510655  
The People's Republic of China

**Re: Lizhi Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-39177**

Dear Chengfang Lu:

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: Li He