



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2024

Chao Xu  
Legal Director  
Xiao-I Corp  
5/F, Building 2, No 2570, Hechuan Road, Minhang District  
Shanghai, China 201101

**Re: Xiao-I Corp**  
**Registration Statement on Form F-3**  
**Filed May 10, 2024**  
**File No. 333-279306**

Dear Chao Xu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Uwem Bassey at 202-551-3433 or Matt Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Fred A. Summer