



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2019

Kun Dai  
Chief Executive Officer  
Uxin Limited  
2-5/F, Tower E, LSHM Center  
No. 8 Guangshun South Avenue  
Chaoyang District  
Beijing, 100102  
People's Republic of China

**Re: Uxin Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2018**  
**Filed April 29, 2019**  
**File No. 001-38527**

Dear Mr. Dai:

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 Information Technologies  
and Services

cc: Julie Gao