



DIVISION OF  
CORPORATION FINANCE

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

June 29, 2023

Xiaoping Chen  
Chief Executive Officer  
Viomi Technology Co., Ltd  
Wansheng Square, Rm 1302 Tower C  
Xingang East Road , Haizhu District  
Guangzhou, Guangdong , 510220  
People's Republic of China

**Re: Viomi Technology Co., Ltd**  
**Form 20-F for the Year Ended December 31, 2022**  
**Filed April 25, 2023**  
**File No. 001-38649**

Dear Xiaoping Chen:

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 Manufacturing