

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

DIVISION OF CORPORATION FINANCE

September 19, 2023

James Xigui Zheng Chief Financial Officer LexinFintech Holdings Ltd. 27/F CES Tower No.3099 Keyuan South Road Nanshan District, Shenzhen 518057 The People's Republic of China

Re: LexinFintech Holdings Ltd. Form 20-F for Fiscal Year Ended December 31, 2022 File No. 001-38328

Dear James Xigui Zheng:

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 Disclosure Review Program

cc: Haiping Li