



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2024

Vivien Weiwei Wang  
Chief Financial Officer  
iHuman Inc.  
Floor 8, Building B  
No. 1 Wangjing East Road  
Chaoyang District, Beijing 100102  
People's Republic of China

**Re: iHuman Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**File No. 001-39591**

Dear Vivien Weiwei Wang:

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 Trade & Services

cc: Peng Dai, Chief Executive Officer