



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2025

Toby Guanhua Wu  
Chief Financial Officer  
Aesthetic Medical International Holdings Group Limited  
1122 Nanshan Boulevard  
Nanshan District, Shenzhen  
Guangdong Province, China 518052

**Re: Aesthetic Medical International Holdings Group Limited**  
**20-F for Fiscal Year Ended December 31, 2023**  
**File No. 1-39088**

Dear Toby Guanhua Wu:

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 Industrial Applications and  
Services