January 5, 2023

Dinggui Yan
Chief Executive Officer
Jiayin Group Inc.
18th Floor, Building No. 1
Youyou Century Plaza
428 South Yanggao Road
Pudong New Area, Shanghai 200122
People's Republic of China

Re: Jiayin Group Inc. Form 20-F for the

fiscal year ended December 31, 2020

Filed April 30,

2021

Form 20-F for the

fiscal year ended December 31, 2021

Filed April 29,

2022

File No. 001-38806

Dear Dinggui Yan:

 $$\operatorname{\textsc{We}}$$  have reviewed your November 18, 2022 response to our comment letter and have the

following comment.

 $\hbox{Please respond to this comment within ten business days by providing the requested} \\$ 

information or advise us as soon as possible when you will respond. If you do not believe our

 $\,$  comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional

comments. Unless we note otherwise, our references to prior comments are to comments in our

November 3, 2022 letter.

Form 20-F for the fiscal year December 31, 2021

Item 3. Key Information, page 7

1. We note your response to prior comment 1 and your revised proposed disclosure that 'China or the

PRC refers to the People s Republic of China, including, for the purposes of your annual

report only, Hong Kong and Macau, unless referencing specific

laws and regulations

adopted by the People s Republic of China and other legal and tax

matters applicable only

to mainland China; PRC subsidiaries and PRC entities refer to

entities established in

accordance with laws and regulations of mainland China.'

Dinggui Yan

Jiayin Group Inc.

January 5, 2023

Page 2

Although you may not have material business operations in Hong Kong, considering that

the transfer of cash between Jiayin Group, Inc. and onshore PRC operations would flow

through Geerong (HK) Limited, a Hong Kong LLC, please enhance your disclosures to:

 $\,$  Describe any restrictions or limitations of transferring cash out of Hong Kong; and

 $$\operatorname{State}$  that if Geerong (HK) Limited is not able to transfer cash out of Hong Kong, you

 $% \left( 1\right) =\left( 1\right) \left( 1\right)$  will not be able to fund operations in other regions or have it available to distribute to

your investors.

Provide us with your proposed disclosure. You may contact Michelle Miller at 1-202-551-3368 or Mark Brunhofer at 1-202-551-368 with any questions.

FirstName LastNameDinggui Yan Comapany NameJiayin Group Inc.

Sincerely,

Division of

Corporation Finance January 5, 2023 Page 2 Finance FirstName LastName

Office of