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May 6, 2019

David Zhang
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VIA EDGAR

Mr. David Gessert,
Ms. Pam Long,
Ms. Michelle Miller,
Mr. Marc Thomas,

AD Office 11 – Telecommunications
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Mr. Gessert, Ms. Long, Ms. Miller and Mr. Thomas:

On behalf of our client, Jiayin Group Inc. (the “**Company**”), a foreign private issuer incorporated under the laws of the Cayman Islands, we submit to the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) this letter in connection with the Company’s registration statement on Form F-1 (the “**Registration Statement**”) initially filed on December 19, 2018, with amendments No. 1 through No. 7 filed thereafter. Concurrently with the submission of this letter, the Company is filing its amendment No. 8 to the Registration Statement (the “**Amendment No. 8**”) and certain exhibit via EDGAR to the Commission.

To facilitate your review, we have separately delivered to you five courtesy paper copies of the Amendment No. 8, marked to show changes to the amendment No. 7 to Registration Statement on Form F-1 filed on May 3, 2019.

The Company and the underwriters currently plan to request acceleration to declare the Registration Statement effective on or around May 9, 2019. As such, we would be grateful if you could respond promptly with additional comments, if any, on the Registration Statement.

If you have any questions, please contact me at david.zhang@kirkland.com, +852 3761 3318 (work) or +852 9124 8324 (cell), or Steve Lin at steve.lin@kirkland.com, +86 10 5737 9315 (work) or + 86 186 1049 5593 (cell) or Meng Ding at, +852 3761 3309 (work) or +852

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ADMITTED IN: ¹ State of Illinois (U.S.A.); ² Commonwealth of Massachusetts (U.S.A.); ³ State of New York (U.S.A.); ⁴ State of Texas (U.S.A.); ⁵ State of Wisconsin (U.S.A.); ⁶ England and Wales; # non-resident

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Shanghai Washington, D.C.

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Division of Corporation Finance
Office of Financial Services
Securities and Exchange Commission
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5366 8197 (cell). Questions pertaining to accounting and auditing matters may be directed to Neo Lin of Deloitte Touche Tohmatsu Certified Public Accountants LLP at nlin@deloitte.com.cn, +86 21 6141 1990 (work). Deloitte Touche Tohmatsu Certified Public Accountants LLP is the independent registered public accounting firm of the Company.

Thank you for your time and attention.

By: /s/ David Zhang
David Zhang

Enclosure

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