

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

Holdings Ltd.

Fiscal Year Ended December 31, 2022

Re: LexinFintech

Form 20-F for

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