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December 12, 2017

VIA EDGAR

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Mr. Robert Klein, Staff Accountant

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
U. S. A.

**Re: LexinFintech Holdings Ltd.
Amendment No. 2 to Registration Statement on Form F-1
File No. 333-211509**

Dear Ms. Martin, Mr. Lin, Mr. Kim and Mr. Klein:

On behalf of our client, LexinFintech Holdings Ltd., a foreign private issuer organized under the laws of the Cayman Islands (the "Company"), we are filing herewith the Company's amendment no. 2 to the registration statement on Form F-1 (the "Registration Statement") and certain exhibits via EDGAR to the Securities and Exchange Commission (the "Commission").

The Company respectfully advises the Staff that it plans to file an amendment to the Registration Statement containing the estimated offering size and price range on or about December 13, 2017, and commence the road show for the proposed offering immediately thereafter. The Company would appreciate the Staff's timely assistance and support to the Company in meeting the proposed timetable for the offering.

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2

If you have any questions regarding the Registration Statement, please contact the undersigned by phone at +852-3740-4863 or via e-mail at julie.gao@skadden.com or Geoffrey Wang, the audit engagement partner at PricewaterhouseCoopers Zhong Tian LLP, by telephone at +86 10-6533-2928 or via email at geoffrey.wang@cn.pwc.com PricewaterhouseCoopers Zhong Tian LLP is the independent registered public accounting firm of the Company.

Very truly yours,

/s/ Z. Julie Gao
Z. Julie Gao

cc: Jay Wenjie Xiao, Chief Executive Officer, LexinFintech Holdings Ltd.
Craig Yan Zeng, Chief Financial Officer, LexinFintech Holdings Ltd.
Will H. Cai, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP
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