

November 15, 2023

Alex Xu  
Chief Financial Officer  
Qifu Technology, Inc.  
7/F Lujiazui Finance Plaza  
No. 1217 Dongfang Road  
Pudong New Area , Shanghai 200122  
People s Republic of China

Inc.

Year Ended 2022

2023

Re: Qifu Technology,

Form 20-F for the

Filed April 27,

File No. 001-38752

Dear Alex Xu:

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 Finance