

August 1, 2019

**VIA EDGAR AND FACSIMILE**

Craig Wilson, Senior Assistant Chief Accountant  
Rebekah Lindsey, Staff Accountant  
Division of Corporation Finance  
Office of Information Technologies and Services  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Uxin Limited (the "Company")  
Form 20-F for Fiscal Year Ended December 31, 2018 (the "2018 20-F")  
Filed on April 29, 2019  
File No. 001-38527**

Dear Mr. Wilson and Ms. Lindsey:

The Company has received the letter dated July 18, 2019 from the staff of the Securities and Exchange Commission (the "Staff") regarding the 2018 20-F. The Company respectfully submits to the Staff that it would take the Company more than 10 business days to gather sufficient information and prepare thorough response to address the Staff's comments. Therefore, the Company would like to request an extension to the deadline for responding to the Staff's comments. The Company will file its response via EDGAR as soon as possible, and in any event no later than August 9, 2019.

If you have any additional questions or comments regarding the 2018 20-F, please contact the Company's U.S. counsel, Z. Julie Gao of Skadden, Arps, Slate, Meagher & Flom, at (+852) 3740-4863. Thank you very much.

Very truly yours,

/S/ ZHEN ZENG

Zhen Zeng  
Chief Financial Officer

cc: Kun Dai, Chairman and Chief Executive Officer, Uxin Limited  
Z. Julie Gao, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP  
Derek Shao, Partner, PricewaterhouseCoopers Zhong Tian LLP

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