

Morgan Stanley & Co. International plc  
25 Cabot Square, Canary Wharf  
London E14 4QA  
United Kingdom

Goldman Sachs (Asia) L.L.C.  
68th Floor, Cheung Kong Center  
2 Queen's Road Central  
Hong Kong

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, New York 10179  
United States of America

China International Capital Corporation Hong Kong Securities Limited  
29th Floor, One International Finance Centre  
1 Harbour View Street, Central  
Hong Kong

China Renaissance Securities (Hong Kong) Limited  
Unit 8107-08, Level 81,  
International Commerce Centre,  
1 Austin Road West, Kowloon, Hong Kong

VIA EDGAR

June 25, 2018

Barbara C. Jacobs, Assistant Director  
Folake Ayoola, Special Counsel  
Jeff Kauten, Attorney-Advisor  
Craig Wilson, Senior Assistant Chief Accountant  
Rebekah Lindsey, Staff Accountant  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: Uxin Limited  
Registration Statement on Form F-1 (File No. 333-225266)  
Registration Statement on Form 8-A (File No. 001-38527)

Ladies and Gentlemen:

We hereby join Uxin Limited (the "**Company**") in connection with its request for acceleration of the above-referenced Registration Statements, requesting effectiveness at 4:00p.m., Eastern Time on June 26, 2018, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus dated June 13, 2018, through the date hereof:

Preliminary Prospectus dated June 13, 2018:

2263 copies to prospective underwriters, institutional investors, dealers and others.

The undersigned advise that the underwriters have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

**MORGAN STANLEY & CO. INTERNATIONAL PLC**

By: /s/ David Lau  
Name: David Lau  
Title: Managing Director

*[Signature Page to Acceleration Request]*

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Very truly yours,

**GOLDMAN SACHS (ASIA) L.L.C.**

By: /s/ Scott Chen  
Name: Scott Chen  
Title: Managing Director

*[Signature Page to Acceleration Request]*

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Very truly yours,

**J.P. MORGAN SECURITIES LLC**

By: /s/ Alice Takhtajan  
Name: Alice Takhtajan  
Title: Managing Director

*[Signature Page to Acceleration Request]*

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Very truly yours,

**CHINA INTERNATIONAL CAPITAL CORPORATION HONG  
KONG SECURITIES LIMITED**

By: /s/ Shi Qi  
Name: Shi Qi  
Title: Managing Director

*[Signature Page to Acceleration Request]*

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Very truly yours,

**CHINA RENAISSANCE SECURITIES (HONG KONG) LIMITED**

By: /s/ Claire Yeh  
Name: Claire Yeh  
Title: Managing Director

*[Signature Page to Acceleration Request]*

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