

Prime Number Capital LLC
14 Myrtle Drive
Great Neck, NY 11021

March 7, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: **Xiao-I Corporation**
Registration Statement on Form F-1, as amended
File No. 333-268889
Request for Acceleration of Effectiveness

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), Prime Number Capital LLC, as the representative of several underwriters of the offering, hereby joins the request of the Company that the effective date of the above-captioned Registration Statement be accelerated so as to permit it to become effective on March 8, 2023 at 4:00 p.m., Eastern time, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Securities and Exchange Commission under the Securities Act, we, acting on behalf of the several underwriters, wish to advise you that, through March 7, 2023, we distributed to each underwriter or dealer, who is reasonably anticipated to be invited to participate in the distribution of the security, as many copies, as well as "E-red" copies of the Preliminary Prospectus dated March 7, 2023, as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

We have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

PRIME NUMBER CAPITAL LLC

By: /s/ Xiaoyan Jiang

Name: Xiaoyan Jiang

Title: Chairwoman

[Signature Page to the Acceleration Request Letter—Underwriter]
