

**Xiao-I Corporation**  
7<sup>th</sup> floor, Building 398, No. 1555 West  
Jinshajiang Rd  
Shanghai, China 201803  
Tel: +86 021-39512112

March 7, 2023

**VIA EDGAR**

Ms. Charli Gibbs-Tabler  
Office of Technology  
Division of Corporation Finance  
U.S. Securities and Exchange Commission

**Re: Xiao-I Corporation  
Registration Statement on Form F-1  
File No. 333-268889**

Dear Ms. Gibbs-Tabler:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned, on behalf of Xiao-I Corporation (the "**Company**"), respectfully requests that the effective date of the Registration Statement on Form F-1 referred to above be accelerated so that it will become effective at 4:00 P.M. Eastern Time on March 8, 2023, or as soon as practicable thereafter.

Please contact Fred A. Summer of Squire Patton Boggs (US) LLP, counsel to the Company, at (614) 365-2743, to provide notice of effectiveness, or if you have any questions or require additional information regarding this matter. Thank you for your assistance and cooperation in this matter.

Very truly yours,

XIAO-I CORPORATION

By: /s/ Hui Yuan  
Hui Yuan  
Chief Executive Officer

cc: Joyce Sweeney, *Securities and Exchange Commission*  
Christine Dietz, *Securities and Exchange Commission*  
Mitchell Austin, *Securities and Exchange Commission*  
Hui Yuan, *Xiao-I Corporation*  
Chao Xu, *Xiao-I Corporation*  
Fred A. Summer, *Squire Patton Boggs (US) LLP*  
Charlotte Westfall, *Squire Patton Boggs (US) LLP*

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