

August 31, 2023

Hui Yuan
Chief Executive Officer
Xiao-I Corporation
7th floor, Building 398, No. 1555 West
Jinshajiang Rd
Shanghai, China 201803

Fiscal Year Ended December 31, 2022
2023

Fiscal Year Ended December 31, 2022
2023

Re: Xiao-I Corporation
Form 20-F/A for the
Filed August 10,
Form 20-F for the
Filed April 28,
File No. 001-41631

Dear Hui Yuan:

We have completed our review of your filings. 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 Technology

cc:

Fred Summer