



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 23, 2020

Fanhua Meng  
Chief Executive Officer  
WiMi Hologram Cloud Inc.  
No. 6  
Xiaozhuang #101A  
Chaoyang District  
Beijing  
The People's Republic of China 100020

**Re: WiMi Hologram Cloud Inc.**  
**Draft Registration Statement on Form F-1**  
**Submitted July 21, 2020**  
**CIK No. 0001770088**

Dear Mr. Meng:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Yang Ge, Esq.