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**VIA EDGAR**

July 24, 2020

U.S. Securities & Exchange Commission

Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Ms. Jan Woo  
Mr. Jeff Kauten  
Mr. Larry Spigel

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

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), WiMi Hologram Cloud Inc. (the "Company") hereby requests that the effectiveness date of the above-referenced Registration Statement on Form F-1 (the "F-1 Registration Statement") be accelerated so that the F-1 Registration Statement will be declared effective at 8:00 a.m., Eastern Time, on July 27, 2020, or as soon as practicable thereafter.

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may be making an oral request of acceleration of the effectiveness of the Registration Statements in accordance with Rule 461. Such request may be made by an executive officer of the Company or by any attorney from the Company's U.S. counsel, DLA Piper UK LLP.

The Company understands that The Benchmark Company, LLC and FT Global Capital, Inc., on behalf of the several underwriters of the offering, have joined in this request in a separate letter delivered to you today.

*[Signature page follows]*

Very truly yours,

**WiMi Hologram Cloud Inc.**

By: /s/ Fanhua Meng

Name: Fanhua Meng

Title: Chief Executive Officer