

November 21, 2023

Pun Leung Liu
Chief Financial Officer
YXT.COM Group Holding Limited
Floor 20, Building 2, No. 209, Zhuyuan Road
High-tech District, Suzhou,
Jiangsu, 215011, People's Republic of China

Re: YXT.COM Group

YXT.COM Group Holding Limited

Amendment No. 8 to
Draft Registration

Statement on Form F-1

Submitted October

30, 2023

CIK No. 0001872090

Dear Pun Leung Liu:

We have reviewed your amended draft registration statement and have the following comments.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this letter and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 12, 2023 letter.

Amendment No. 8 to Draft Registration Statement on Form F-1

Prospectus Summary, page 6

1. We note your response to prior comment 2. With respect to your disclosure that you have obtained all approvals required for your operations in China, please expand your disclosure to provide an explanation as to whether you consulted counsel and, if not, why you did not consult counsel and why you believe you do not need any permissions or approvals.

Pun Leung Liu
FirstName
YXT.COM LastName Pun Leung Liu
Group Holding Limited
Company 21,
November Name YXT.COM
2023 Group Holding Limited
November
Page 2 21, 2023 Page 2
FirstName LastName
General

2. We note your response to prior comment 4; however, we continue to note changes you made to your disclosure appearing on the cover page, Summary and Risk Factor sections relating to legal and operational risks associated with operating in China and PRC regulations and it continues to be unclear to us that there have been changes in the regulatory environment in the PRC since the amendments that were filed

on January 10,
2023 and April 5, 2023 warranting revised disclosure to mitigate the
challenges you face
and related disclosures. As a nonexclusive example, on page 12, you no
longer address the
changes to China's economic, political or social conditions or
government policies. Please
tell us the reasons for these changes or revise your disclosure
throughout the registration
statement as applicable.

3. We note your response to prior comment 5. We continue to consider your
response and
may have additional comments.

Please contact Brittany Ebbertt at 202-551-3572 or Christine Dietz at
202-551-3408 if
you have questions regarding comments on the financial statements and related
matters. Please
contact Alexandra Barone at 202-551-8816 or Jan Woo at 202-551-3453 with any
other
questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Li He