

January 20, 2023

Peng Li
Chairman and Chief Executive Officer
QuantaSing Group Ltd
Room 710, 5/F, Building No. 1
Zone No. 1, Ronghe Road
Chaoyang District, Beijing 100102
People's Republic of China

Re: QuantaSing Group

Ltd
Registration Statement on Form F-1
2023

Amendment No. 1 to
Filed January 13,
File No. 333-268907

Dear Peng Li:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our January 12, 2023 letter.

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

Cover Page

1. Please refer to the prospectus cover page and the HFCAA disclosures. Please revise to disclose that your auditor, PricewaterhouseCoopers Zhong Tian LLP, is an independent registered public accounting firm based in mainland China. Please revise all HFCAA disclosures throughout the prospectus accordingly.

Peng Li
FirstName
QuantaSingLastNamePeng Li
Group Ltd
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January 20, NameQuantaSing
2023 Group Ltd

January
Page 2 20, 2023 Page 2
FirstName LastName
Regulatory Permissions and Licenses for Our Operations in China and This Offering, page 2

2. We note your response comment 2 and reissue. In this regard, we note that the revised disclosure does not appear to address how, if implemented, the Draft Rules Regarding Overseas Listing might subject you to the filing requirements with the CSRC for this offering and listing or prohibit this offering or a future offering. Please revise to discuss in greater detail the facts and circumstances, including prohibited

circumstances, which
would subject the company to filing requirements with the CSRC for
this offering and
listing or a future offering.

Risk Factors

Risks Related to the ADSs and this Offering

The trading price of the ADSs is likely to be volatile, which could result in
substantial losses to
investors, page 75

3. We note your disclosure about stock price volatility of the securities
of some China-based
companies that have listed their securities in the United States since
their initial public
offerings in recent years; and how the price and trading volume for
the ADSs may be
highly volatile for factors specific to your operations. We also note
recent instances of
extreme stock price run-ups followed by rapid price declines and stock
price volatility
seemingly unrelated to a company's performance following a number of
recent initial
public offerings, particularly among companies with relatively small
public floats. Please
revise to address the potential for rapid and substantial price
volatility and any known
factors particular to your offering that may add to this risk, in
addition to contributing
factors you provide related to the general market and your operations.
Discuss the risks to
investors when investing in stock where the price is changing rapidly.
Clearly state that
such volatility, including any stock-run up, may be unrelated to your
actual or expected
operating performance and financial condition or prospects, making it
difficult for
prospective investors to assess the rapidly changing value of your
stock.

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

Management's Discussion and Analysis of Financial Condition and Results of Operations

Three months ended September 30, 2022 compared to three months ended September
30, 2021,
page 114

4. We note your response to comment 3. The 26.9% decrease in financial
literacy revenue
appears to have resulted from a decrease in converting introductory
learners into paying
learners, driven by a decrease in marketing efforts targeted at
converting these learners.
In this regard, we note that you intend to continue these efforts to
diversify course
offerings by reallocating marketing efforts away from financial
literacy courses. It
therefore appears that historical financial literacy revenue is not
necessarily indicative of
future amounts. Please expand your discussion to clearly explain this
change in trend and
expected impact to results of operations pursuant to Item 5.D of Form
20-F as referenced

Peng Li
QuantaSing Group Ltd
January 20, 2023
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from Item 4 of Form F-1. Lastly, please quantify the factors contributing
to the change in
financial literacy revenue for the three months ended September 30, 2022,
including the
increase resulting from an increased repeat purchase rate, and the
decrease related to the
above.

Consent of Independent Registered Public Accounting Firm
Exhibit 99.1

5. Please have your auditors revise their consent to reference the amendment
to the

Registration Statement on Form F-1.

You may contact Robert Shapiro at 202-551-3273 or Theresa Brilliant at
202-551-3307 if

you have questions regarding comments on the financial statements and related matters. Please contact Jennie Beysolow at 202-551-8108 or Donald Field at 202-551-3680 with any other questions.

FirstName LastNamePeng Li

Corporation Finance
Comapany NameQuantaSing Group Ltd

Services

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cc: Dan Ouyang, Esq.

FirstName LastName

Sincerely,

Division of

Office of Trade &