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September 21, 2018

**VIA EDGAR**

Mr. Robert Littlepage  
Mr. Joseph Cascarano  
Ms. Kathleen Krebs  
Mr. Paul Fischer  
Division of Corporation Finance  
Office of Telecommunications  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C., 20549

**Re: Viomi Technology Co., Ltd (CIK No. 0001742770)  
Response to the Staff's Comments on  
Amendment No. 1 to Registration Statement on Form F-1 Filed on September 11, 2018  
File No. 333-227063**

Dear Mr. Littlepage, Mr. Cascarano, Ms. Krebs and Mr. Fischer:

On behalf of our client, Viomi Technology Co., Ltd, a foreign private issuer organized under the laws of the Cayman Islands (the "**Company**"), we submit to the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") this letter setting forth the Company's responses to the comments contained in the Staff's letter dated September 18, 2018 on the Company's Amendment No. 1 to Registration Statement on Form F-1 filed on September 11, 2018 (the "**Registration Statement**") and certain exhibits via EDGAR.

Concurrently with the submission of this letter, the Company is publicly filing Amendment No. 2 to its registration statement on Form F-1 (the "**Revised Registration Statement**") and certain exhibits via EDGAR with the Commission.

To facilitate your review, we have separately delivered to you today five courtesy copies of the Revised Registration Statement, marked to show changes to the Registration Statement.

The Staff's comments are repeated below in bold and are followed by the Company's responses. We have included page references in the Revised Registration Statement where the language addressing a particular comment appears. Capitalized terms used but not otherwise defined herein have the meanings set forth in the Revised Registration Statement.

**Amendment No. 1 to Form F-1**

**Prospectus Summary**

**Corporate History and Structure, page 3**

1. **Please revise the corporate chart on pages 6 and 71 that shows the company's structure after the offering to also disclose the percentage voting power held by the material beneficial owners and investors in the offering.**

In response to the Staff's comment, the Company has inserted the relevant disclosure on pages 6 and 71 of the Revised Registration Statement.

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If you have any questions regarding the Revised Registration Statement, please contact the undersigned by phone at +86-21-6193-8210 or via e-mail at [haiping.li@skadden.com](mailto:haiping.li@skadden.com).

Very truly yours,

/s/Haiping Li

Haiping Li

Enclosures.

cc: Xiaoping Chen, Chairman of the Board of Directors and Chief Executive Officer, Viomi Technology Co., Ltd  
Shun Jiang, Chief Financial Officer, Viomi Technology Co., Ltd  
Z. Julie Gao, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP  
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