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July 17, 2023

Marion Graham
Jeff Kauten
Division of Corporation Finance
Office of Technology
Securities and Exchange Commission
100 F Street, NE, Washington, D.C. 20549

Re: Datasea Inc.
Registration Statement on Form S-3
Filed June 23, 2023
File No. 333-272889

Dear Ms. Graham:

This letter is being furnished in response to the comments of the staff (the "Staff") of the Division of Corporation Finance of the Securities and Exchange Commission contained in the Staff's letter dated July 6, 2023 to Datasea Inc. (the "Company") with respect to the Registration Statement on Form S-3 filed on June 23, 2023.

This letter provides the Company's responses to the Staff's comments contained in the Comment Letter. The text of the Staff's comments is set forth below, followed by the responses of the Company. An amended registration statement on Form S-3 (the "Amended Registration Statement") is being filed to accompany this letter.

Registration Statement on Form S-3

Cover Page

1. Please disclose prominently on the prospectus cover page that you are not a Chinese operating company but a Nevada holding company with operations conducted by your subsidiaries and through contractual arrangements with a variable interest entity (VIE) based in China and that this structure involves unique risks to investors. If true, disclose that these contracts have not been tested in court. Explain whether the VIE structure is used to provide investors with exposure to foreign investment in China-based companies where Chinese law prohibits direct foreign investment in the operating companies, and disclose that investors may never hold equity interests in the Chinese operating company. Your disclosure should acknowledge that Chinese regulatory authorities could disallow this structure, which would likely result in a material change in your operations and/or a material change in the value of the securities you are registering for sale, including that it could cause the value of such securities to significantly decline or become worthless. Provide a cross-reference to your detailed discussion of risks facing the company and the offering as a result of this structure.

Response: In response to the Staff's comment, the Company proposes to revise its disclosure in the cover page as set out in the Amended Registration Statement.

2. Provide prominent disclosure about the legal and operational risks associated with being based in or having the majority of the company's operations in China. Your disclosure should make clear whether these risks could result in a material change in your operations and/or the value of the securities you are registering for sale or could significantly limit or completely hinder your ability to offer or continue to offer securities to investors and cause the value of such securities to significantly decline or be worthless. Your disclosure should address how recent statements and regulatory actions by China's government, such as those related to the use of variable interest entities and data security or anti-monopoly concerns, have or may impact the company's ability to conduct its business, accept foreign investments, or list on a U.S. or other foreign exchange. Please disclose the location of your auditor's headquarters and whether and how the Holding Foreign Companies Accountable Act, as amended by the Consolidated Appropriations Act, 2023, and related regulations will affect your company. Your prospectus summary should address, but not necessarily be limited to, the risks highlighted on the prospectus cover page.

Response: In response to the Staff's comment, the Company proposes to revise its disclosure in the cover page as set out in the Amended Registration Statement.

3. Clearly disclose how you will refer to the holding company, subsidiaries, and VIEs when providing the disclosure throughout the document so that it is clear to investors which entity the disclosure is referencing and which subsidiaries or entities are conducting the business operations. Refrain from using terms such as “we” or “our” when describing activities or functions of a VIE. For example, disclose, if true, that your subsidiaries and/or the VIE conduct operations in China, that the VIE is consolidated for accounting purposes but is not an entity in which you own equity, and that the holding company does not conduct operations. Disclose clearly the entity (including the domicile) in which investors are purchasing an interest.

Response: In response to the Staff’s comment, the Company proposes to revise its disclosure in the cover page as set out in the Amended Registration Statement.

4. Provide a description of how cash is transferred through your organization and disclose your intentions to distribute earnings or settle amounts owed under the VIE agreements. State whether any transfers, dividends, or distributions have been made to date between the holding company, its subsidiaries, and consolidated VIEs, or to investors, and quantify the amounts where applicable. Provide cross-references to the condensed consolidating schedule and the consolidated financial statements.

Response: In response to the Staff’s comment, the Company proposes to revise its disclosure in the prospectus summary at page 10, “*Cash Transfer and Dividend Payment*”, as set out in the Amended Registration Statement.

Prospectus Summary, page 1

5. We note your disclosure that the Nevada holding company controls and receives the economic benefits of the VIE’s business operations through contractual agreements between the VIE and your Wholly Foreign-Owned Enterprise (WFOE) and that those agreements are designed to provide your WFOE with the power, rights, and obligations equivalent in all material respects to those it would possess as the principal equity holder of the VIE. We also note your disclosure that the Nevada holding company is the primary beneficiary of the VIE. However, neither the investors in the holding company nor the holding company itself have an equity ownership in, direct foreign investment in, or control of, through such ownership or investment, the VIE. Accordingly, please refrain from implying that the contractual agreements are equivalent to equity ownership in the business of the VIE. Any references to control or benefits that accrue to you because of the VIE should be limited to a clear description of the conditions you have satisfied for consolidation of the VIE under U.S. GAAP. Additionally, your disclosure should clarify that you are the primary beneficiary of the VIE for accounting purposes. Please also disclose, if true, that the VIE agreements have not been tested in a court of law.

Response: In response to the Staff’s comment, the Company proposes to revise its disclosure in the prospectus summary at page 2, as set out in the Amended Registration Statement.

We thank the Staff for its review of the foregoing. If you need any additional information or have any follow up questions, please feel free to contact David Manno or Huan Lou of Sichenzia Ross Ference LLP at (212) 981-6772, dmanno@srf.law or (917) 226-2913, hlou@srf.law.

Sincerely,

By: /s/ Zhixin Liu

Name: Zhixin Liu

Title: Chief Executive Officer
