

August 27, 2019

Cunjun Ma  
Chief Executive Officer  
Huize Holding Ltd  
5/F, Building 3-4  
Shenzhen Animation Park, Yuehai Road, Nanhai Avenue  
Nanshan District, Shenzhen 518052  
People's Republic of China

Re: Huize Holding Ltd  
Amendment No. 2 to Draft Registration Statement on Form F-1  
Submitted August 15, 2019  
CIK No. 0001778982

Dear Mr. Ma:

We have reviewed your amended draft 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 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 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 the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 2 to Draft Registration Statement on Form F-1 submitted August 15, 2019

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Operating costs and expenses , page 85

1. Please revise to address the following based on the information provided in your response

to prior comment 5:

Revise to quantify the number of social media influencers and financial institutions that constitute your user traffic channels at each balance sheet date.

Revise to provide a range for service fee percentages governing your contractual

arrangements with user traffic channels. If you are unable to provide this information,

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revise your disclosure to describe this limitation.

Please provide us with an English version of the "contract template" used to govern

business activities with your user traffic channels.

2. Please revise to address the following based on the information in your response to prior comment 6:

Revise to confirm in your disclosure that you are not contractually required to provide

additional services to your insurer partners, such as intelligent underwriting, in-force

policy administration, and claim settlement services, and that such services are

provided to enhance the client transaction experience and strengthen your business

relationship with the insurer partners.

Expand your disclosure under the heading "Employees" on page 139 to include the

information on page 8 of your response.

Explain your basis for classifying costs to develop and maintain your insurance

product and service platform as research and development expense.

Provide us an English version of the "cooperative agreement" with your two largest

Insurer Partners.

Notes to Consolidated Financial Statements

2. Summary of significant accounting policies

(w) Revenue recognition, page F-21

3. Please refer to prior comment 11. Revise your disclosure to quantify the cost of your

loyalty programs for each period presented. Describe and quantify the key factors driving

fluctuations in loyalty program costs.

You may contact Franklin Wyman at 202-551-3660 or Kevin Vaughn at 202-551-3494 if

you have questions regarding comments on the financial statements and related matters. Please

contact Christine Westbrook at 202-551-5019 or Joseph McCann at 202-551-6262

with any other

questions.

FirstName LastNameCunjun Ma

Corporation Finance

Comapany NameHuize Holding Ltd

& Insurance

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cc: Haiping Li, Esq.

FirstName LastName

Sincerely,

Division of

Office of Healthcare