

January 30, 2019

Richard Rixue Li  
Chief Executive Officer  
Secoo Holding Ltd  
15/F, Building C, Galaxy SOHO  
Chaonei Street, Dongcheng District  
Beijing 100000

Re: Secoo Holding Ltd  
Form 20-F for the Fiscal Year Ended December 31, 2017  
Filed April 26, 2018  
File No. 001-38201

Dear Mr. Li:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of Consumer

Corporation Finance

Products

cc: Z. Julie Gao, Esq., Skadden