

June 7, 2022

Frank Sun  
Chief Financial Officer  
Q&K International Group Ltd  
Suite 1607, Building A, No.596 Middle Longhua Road  
Xuhui District, Shanghai, 200032  
People's Republic of China

Group Ltd  
fiscal year ended September 30, 2021  
2022

Re: Q&K International  
Form 20-F for the  
Filed February 15,  
File No. 001-39111

Dear Mr. Sun:

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 Corporation Finance  
Office of Real Estate & Construction