

April 26, 2021

Xiaodong Chen  
Chief Executive Officer  
Blue Hat Interactive Entertainment Technology  
7th Floor, Building C, No. 1010 Anling Road  
Huli District, Xiamen, China 361009

Interactive Entertainment Technology

April 21, 2021

Re: Blue Hat

Form F-1 filed

File No. 333-255391

Dear Mr. Chen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Hooker at (202) 551-3732 with any questions.

Please contact Mindy

Sincerely,

Division of Corporation Finance  
Office of Manufacturing