

June 24, 2021

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

Interactive Entertainment Technology

Statement on Form F-1

2021

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.

McConnell at 202-551-3709 with any questions.

Re: Blue Hat

Registration

File No. 333-257265  
Filed on June 22,

Please contact Anne

Sincerely,

Division of Corporation Finance

Office of Manufacturing