

August 14, 2023

Jinbo Li
Chief Executive Officer
Xunlei Ltd
3709 Baishi Road, Nanshan District, Shenzhen, 518000
The People's Republic of China

Re: Xunlei Ltd
Form 20-F for the
Fiscal Year Ended December 31, 2022
File No. 001-35224

Fiscal Year Ended December 31, 2022

Dear Jinbo Li:

We have limited our review of your filing to the submission and/or disclosures as required by Item 16I of Form 20-F 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond.

After reviewing your response to these comments, we may have additional comments.

Form 20-F for the Fiscal Year Ended December 31, 2022

Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections, page 171

1. We note your statement that you reviewed your register of members and public filings made by your shareholders, in connection with your required submission under paragraph (a). Please supplementally describe any additional materials that were reviewed and tell us whether you relied upon any legal opinions or third party certifications such as affidavits as the basis for your submission. In your response, please provide a similarly detailed discussion of the materials reviewed and legal opinions or third party certifications relied upon in connection with the required disclosures under paragraphs (b)(2) and (3).

Jinbo Li
FirstName
Xunlei Ltd LastNameJinbo Li
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August 14, NameXunlei
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Page 2 14, 2023 Page 2
FirstName LastName

2. We note that your disclosures pursuant to Items 16I(b)(2), (b)(3), and (b)(5) are provided for Xunlei Limited and the VIE or the VIE's subsidiaries. We also note that your list of subsidiaries in Exhibit 8.1 appears to indicate that you have subsidiaries in Hong Kong and countries outside China. Please note that 16I(b) requires that you provide disclosures for yourself and all of your consolidated foreign operating entities, including variable interest entities or similar structures.

With respect to (b)(2), please supplementally clarify the jurisdictions in which your consolidated foreign operating entities are organized or incorporated and provide the percentage of your shares or the shares of your consolidated

operating entities owned
by governmental entities in each foreign jurisdiction in which
you have consolidated
operating entities in your supplemental response.
With respect to (b)(3), (b)(4), and (b)(5), please provide the
required information for
you and all of your consolidated foreign operating entities in
your supplemental
response.

3. In order to clarify the scope of your review, please supplementally
describe the steps you
have taken to confirm that none of the members of your board or the
boards of your
consolidated foreign operating entities are officials of the Chinese
Communist Party. For
instance, please tell us how the board members current or prior
memberships on, or
affiliations with, committees of the Chinese Communist Party factored
into your
determination. In addition, please tell us whether you have relied
upon third party
certifications such as affidavits as the basis for your disclosure.
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.

Please contact Kyle Wiley at (202) 344-5791 or Christopher Dunham at
(202) 551-3783
with any other questions.

Sincerely,

Division of

Disclosure

Corporation Finance

Review Program

cc: Haiping Li