UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

July 24, 2020

In the Matter of Just Dial Limited

ORDER GRANTING EXEMPTION FROM EXCHANGE ACT RULE 14E-1(A)

Just Dial Limited submitted a letter dated July 23, 2020, requesting that the Securities and Exchange Commission ("Commission") grant an exemption from Exchange Act Rule 14e-1(a) for the transaction described in its letter ("Request").

Based on the representations and the facts presented in the Request, and subject to the terms and conditions described in the letter from the Division of Corporation Finance dated July 24, 2020, it is ORDERED that the request for an exemption from Exchange Act Rule 14e-1(a) is hereby granted.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Ted Yu Chief, Office of Mergers and Acquisitions Division of Corporation Finance