



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 16, 2024

Jia Li  
Chief Executive Officer  
U Power Ltd  
18/F, Building 3, Science and Technology Industrial Park  
Yijiang District, Wuhu City, Anhui Province  
People's Republic of China, 241003

**Re: U Power Ltd**  
**Registration Statement on Form F-3**  
**Filed on October 8, 2024**  
**File No. 333-282542**

Dear Jia Li:

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.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Ying Li