



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2025

Bin Lu  
Chief Executive Officer  
Huachen AI Parking Management Technology Holding Co., Ltd  
No.1018 Haihe Road, Dushangang Town  
Pinghu City, Jiaxing  
Zhejiang Province, China 314205

**Re: Huachen AI Parking Management Technology Holding Co., Ltd  
Amendment No. 2 to Registration Statement on Form F-1  
Filed on December 31, 2024  
File No. 333-281543**

Dear Bin Lu:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our August 26, 2024 letter.

Amendment No. 2 to Form F-1 filed December 31, 2024

Executive Compensation, page 114

1. Please update your executive compensation for the year ended December 31, 2024.

Index to Consolidated Financial Statements, page F-1

2. Pursuant to Item 8.A.4 of Form 20-F, please provide audited financial statements that are no more than twelve months old. Alternatively, to the extent you meet the 15-month criteria outlined in Instruction 2. to Item 8.A.4, file the necessary representations as an exhibit to the registration statement.

January 23, 2025

Page 2

Notes to Unaudited Condensed Consolidated Financial Statements

Note 18 - Subsequent Events, page F-25

3. Please revise the date through which subsequent events have been evaluated and specify that it represents the date the financial statements were available to be issued. See ASC 855-10-25-1A and 855-10-50-1.

General

4. We note that you are issuing warrants to the underwriters. Please include disclosure regarding these warrants on the prospectus cover, for instance within the notes to the offering table.

Please contact SiSi Cheng at 202-551-5004 or Andrew Blume at 202-551-3254 if you have questions regarding comments on the financial statements and related matters. Please contact Bradley Ecker at 202-551-4985 or Jennifer Angelini at 202-551-3047 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing