



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2025

Jia Li  
Chief Executive Officer and Chairman of the Board of Directors  
U Power Limited  
2F, Zuoan 88 A, Lujiazui  
Shanghai, People's Republic of China  
0086-21-6859-3598

**Re: U Power Limited**  
**Registration Statement on Form F-1**  
**Filed February 21, 2025**  
**File No. 333-285126**

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 Kristin Baldwin at 202-551-7172 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing