



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2025

Zhizhuang Miao  
Chief Executive Officer  
Global Lights Acquisition Corp  
Room 902, Unit 1, 8th Floor, Building 5  
No. 201, Tangli Road  
Chaoyang District, Beijing 100123  
The People's Republic of China

**Re: Global Lights Acquisition Corp**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 001-41865**

Dear Zhizhuang Miao:

We issued comments to you on the above captioned filing on December 19, 2024. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 10, 2025.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Jeffrey Lewis at 202-551-6216 or Shannon Menjivar at 202-551-3856 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Xunming Cui