



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2025

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Kun Dai  
Chief Executive Officer  
Uxin Ltd  
21/F, Donghuang Building  
No. 16 Guangshun South Avenue  
Chaoyang District, Beijing 100102  
People's Republic of China

**Re: Uxin Ltd  
Registration Statement on Form F-3  
Filed November 2, 2022  
File No. 333-268111**

Dear Kun Dai:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

May 15, 2025

Page 2

Please contact Eddie Kim at 202-551-8713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Cogency Global

**CERTIFIED MAIL**

**RETURN RECEIPT REQUESTED**