



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

DIVISION OF  
CORPORATION FINANCE

September 25, 2025

Mitchell Ma  
Chief Executive Officer  
Zhibao Technology Inc.  
Floor 3, Building 6, Wuxing Road, Lane 727  
Pudong New Area, Shanghai 201204

**Re: Zhibao Technology Inc.**  
**Registration Statement on Form F-3**  
**Filed September 18, 2025**  
**File No. 333-290341**

Dear Mitchell Ma:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Richard I. Anslow