



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2025

Yandai Wang  
Chief Executive Officer  
SOS Limited  
Building 6, East Seaview Park  
298 Haijing Road, Yinzhu Street  
West Coast New District, Qingdao City  
Shandong Province 266400  
People's Republic of China

**Re: SOS Limited**  
**Registration Statement on Form F-3**  
**File No. 333-285820**  
**Filed March 14, 2025**

Dear Yandai Wang:

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 Tonya Aldave at 202-551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Joan Wu, Esq.