



DIVISION OF
CORPORATION FINANCE

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

October 9, 2018

Yan Li
Chief Executive Officer
Niu Technologies
No. 10 Wangjing Street, Building A, 11/F, Chaoyang District
Beijing 100102
People's Republic of China

Re: Niu Technologies
Registration Statement on Form F-1
Filed September 24, 2018
File No. 333-227497

Dear Mr. Li:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Form F-1

Risk Factors

ADS holders may not be entitled to a jury trial . . . , page 56

1. Please reconcile your disclosure here that federal or state courts in the City of New York have exclusive jurisdiction over claims arising under the deposit agreement with section 7.6 of the Form of Deposit Agreement, which references "non-exclusive jurisdiction of such courts."

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Description of American Depositary Shares
Limitations on Obligations and Liabilities, page 186

2. Refer to the second bullet point at the top of page 187. Please clarify that no disclaimer of any Securities Act *or Exchange Act* liability is intended by any provision of the deposit agreement. In this regard, we note section 7.8(b) of the Form of Deposit Agreement.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Melissa Gilmore at 202-551-3777 or Lyn Shenk at 202-551-3380 if you have questions regarding comments on the financial statements and related matters. Please contact Julia Griffith at 202-551-3267 or J. Nolan McWilliams at 202-551-3217 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure

cc: Julie Gao