



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2024

Hengcong Qiu  
Chief Executive Officer  
UTime Ltd  
7th Floor, Building 5A  
Shenzhen Software Industry Base, Nanshan District  
Shenzhen, PRC, 518061

**Re: UTime Ltd**  
**Registration Statement on Form F-3**  
**Filed April 24, 2024**  
**File No. 333-278912**

Dear Hengcong Qiu:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing