



DIVISION OF
CORPORATION FINANCE

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

March 16, 2021

Zhuangkun He
Chief Executive Officer
Ucommune International Ltd
Floor 8, Tower D
No.2 Guang Hua Road
Chaoyang District, Beijing
People's Republic of China, 100026

Re: Ucommune International Ltd
Draft Registration Statement on Form F-1
Submitted March 5, 2021
CIK No. 0001821424

Dear Mr. He:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Allen Wang