



DIVISION OF
CORPORATION FINANCE

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

November 30, 2022

Jai Li
Chief Executive Officer
U Power Limited
2F, Zuoan 88 A, Lujiiazui
Shanghai, People's Republic of China

Re: U Power Limited
Amendment No. 1 to Draft Registration Statement on Form F-1
Submitted November 16, 2022
CIK No. 0001939780

Dear Jai Li:

We have reviewed your amended draft 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 providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. 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 the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amended Draft Registration Statement

Cover Page

1. We note your response to comment 4 and reissue in part. Please revise to state that your structure involves unique risks to investors.

Jai Li
U Power Limited
November 30, 2022
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You may contact Charles Eastman at 202-551-3794 or Kevin Stertzell at 202-551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact Erin Purnell at 202-551-3454 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing