

August 10, 2026

Via EDGAR

Division of Corporation Finance  
Office of Manufacturing  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C., 20549

Attention: Ms. Jenny O'Shanick

**Re: U Power Limited**  
**Registration Statement on Form F-3, as amended**  
**Initially filed August 3, 2026**  
**File No. 333-297930**

Dear Ms. O'Shanick:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, U Power Limited hereby requests acceleration of effectiveness of the above referenced Registration Statement, so that it will become effective at 4:30 p.m. ET on August 12, 2026, or as soon as thereafter practicable.

Very truly yours,

/s/ Jia Li

Name: Jia Li

Title: Chief Executive Officer, Director, and Chairman of  
the Board of Directors

cc: Ying Li, Esq.  
Hunter Taubman Fischer & Li LLC