

August 1, 2024

Bingyi Zhao  
Chief Financial Officer  
U Power Limited  
18/F, Building 3, Science and Technology Industrial Park  
Yijiang District, Wuhu City, Anhui Province  
People's Republic of China, 241003

Re: U Power Limited  
Form 20-F for the Fiscal Year Ended December 31, 2023  
Filed May 15, 2024  
File No. 001-41679

Dear Bingyi Zhao:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing