

March 28, 2023

Feng Lin
Chief Financial Officer
Uxin Ltd
1&3/F, No. 12 Beitucheng East Road
Chaoyang District, Beijing 100029
People's Republic of China

Year Ended March 31, 2022
2022

Re: Uxin Limited
Form 20-F for the
Filed August 1,
File No. 001-38527

Dear Feng Lin:

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 Corporation Finance
Office of Trade & Services

cc:

Shu Du, Esq.