

May 31, 2023

**Via EDGAR**

Mr. Jimmy McNamara  
Mr. Jason Drory

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: YS Biopharma Co., Ltd. (CIK No. 0001946399)  
Registration Statement on Form F-1 (Registration No. 333-271221)**

Dear Mr. Jimmy McNamara and Mr. Jason Drory,

Pursuant to Rule 461 of Regulation C (“**Rule 461**”) promulgated under the Securities Act of 1933, as amended, YS Biopharma Co., Ltd. (the “**Company**”) hereby requests that the effectiveness of the above-referenced registration statement on Form F-1, as amended (the “**F-1 Registration Statement**”), be accelerated to, and that the F-1 Registration Statement become effective at, 10:00 a.m., Eastern Time on June 5, 2023 or as soon thereafter as practicable.

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may be making an oral request of acceleration of the effectiveness of the F-1 Registration Statement in accordance with Rule 461. Such request may be made by an executive officer of the Company or by any attorney from the Company’s U.S. counsel, Wilson Sonsini Goodrich & Rosati, Professional Corporation.

*[Signature page follows]*

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Very truly yours,

YS Biopharma Co., Ltd.

By: /s/ Yi Zhang

Name: Yi Zhang

Title: Director and Chairperson

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