

October 3, 2023

Yifei Hou
Chief Executive Officer
XCHG Ltd
Grevenweg 24, 20537
Hamburg, Germany

Re: XCHG Ltd
Amendment No. 3 to
Submitted September
CIK No. 0001979887

Draft Registration Statement on Form F-1
22, 2023

Dear Yifei Hou:

We have reviewed your amended draft registration statement and have the following comment(s).

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 a comment applies 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 this letter and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 3 to Draft Registration Statement on Form F-1 submitted September 22, 2023

General

1. We note your response to prior comment one and reissue the comment in full. We note the changes you made to your disclosure appearing on the cover page, Summary and Risk Factor sections relating to legal and operational risks associated with operating in China and PRC regulations. It is unclear to us that there have been changes in the regulatory environment in the PRC since the amendment that was submitted on July 26, 2023 warranting revised disclosure to mitigate the challenges you face and related disclosures. The Sample Letters to China-Based Companies sought specific disclosure relating to the risk that the PRC government may intervene in or influence your operations at any time, or may exert control over operations of your business, which could result in a material change in your operations and/or the value of the securities you are registering for sale. We remind you that, pursuant to federal securities rules, the term control (including the

Yifei Hou
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terms controlling, controlled by, and under common control with) as defined in Securities Act Rule 405 means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract, or otherwise. The Sample Letters also sought specific disclosures relating to uncertainties regarding the

enforcement of laws and
that the rules and regulations in China can change quickly with little
advance notice. We
do not believe that your revised disclosure conveys the same risk.
Please restore your
disclosures in these areas to the disclosures as they existed in the
registration statement as
of the July 26, 2023 submission.
Capitalization, page 47

2. Please expand your capitalization table to include mezzanine equity
share information for
all series, including shares authorized, issued, and outstanding on an
actual, pro forma and
pro forma as adjusted basis.

Notes to the Consolidated Financial Statements

18. Subsequent Events

(c) Grant of Share Awards, page F-36

3. We note your revised disclosure in response to prior comment five. To
the extent the fair
value per ordinary share underlying the ADS in the offering
significantly differs from the
fair value per ordinary share granted to directors, executive officers
and certain employees
in August under the 2023 Share Plan, please provide us with an analysis
which supports
the change.

Please contact Stephany Yang at (202) 551-3167 or Jean Yu at (202)
551-3305 if you
have questions regarding comments on the financial statements and related
matters. Please
contact Patrick Fullem at (202) 551-8337 or Asia Timmons-Pierce at (202)
551-3754 with any
other questions.

FirstName LastNameYifei Hou

Corporation Finance
Comapany NameXCHG Ltd

Manufacturing
October 3, 2023 Page 2
cc: Li He, Esq.
FirstName LastName

Sincerely,

Division of

Office of