

Will H. Cai +852 3758 1210 wcai@cooley.com

November 26, 2019

## VIA EDGAR

Ms. Melissa Gilmore
Mr. Doug Jones
Mr. Michael Killoy
Mr. James Lopez
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C., 20549

Re: EHang Holdings Limited (CIK No. 0001759783)

Amendment No. 3 to Registration Statement on Form F-1
(File No. 333-234411)

Dear Ms. Gilmore, Mr. Jones, Mr. Killoy and Mr. Lopez:

EHang Holdings Limited, a foreign private issuer organized under the laws of the Cayman Islands (the "Company"), is filing amendment No. 3 to its registration statement on Form F-1 (the "Amendment to Registration Statement") and certain exhibits via EDGAR with the Securities and Exchange Commission (the "Commission"). In our letter to the Commission staff (the "Staff") dated November 18, 2019, the Company submitted that it was still in the process of preparing full financial statements for the nine months ended September 30, 2019. As such preparation has been completed, the Company has included in the Amendment to Registration Statement its unaudited consolidated financial statements as of and for the nine months ended September 30, 2018 and 2019.

To facilitate the Staff's review, the Company has separately delivered to the Staff five courtesy copies of the Amendment to Registration Statement, marked to show changes to amendment No. 2 to its registration statement dated November 18, 2019, and two copies of the submitted exhibits.

The Company respectfully advises the Staff that it intends to file a further amendment to its registration statement on Form F-1 containing the estimated price range and offering size before commencing roadshow activities in the first week of December 2019.

Capitalized terms used but not otherwise defined herein have the meanings set forth in the Amendment to Registration Statement.

Cooley HK
Registered Foreign Law Firm in Hong Kong (USA)
In Association with CYL & Partners
Room 1601, Level 16 Two ChinaChem Central, 26 Des Voeux Road Central, Central, Hong Kong
t: +852 3758 1200 f: +852 3758 1201 cooley.com



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If you have any questions regarding the Amendment to Registration Statement, please contact the undersigned by phone at +852 3758 1210 or via e-mail at wcai@cooley.com.

Very truly yours,

/s/ Will H. Cai

Will H. Cai

## **Enclosures**

cc: Huazhi Hu, Chairman and Chief Executive Officer, EHang Holdings Limited Richard Jian Liu, Chief Financial Officer, EHang Holdings Limited Ben Yang, Partner, Ernst & Young Hua Ming LLP Benjamin Su, Esq., Partner, Latham & Watkins LLP Dominik Sklenar, Esq., Partner, Latham & Watkins LLP

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