



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 7, 2026

Guohua Ku  
Chief Executive Officer  
Smart Powerr Corp.  
4/F, Tower C  
Rong Cheng Yun Gu Building Keji 3rd Road, Yanta District  
Xi An City, Shaan Xi Province, China 710075

**Re: Smart Powerr Corp.  
Registration Statement on Form S-1  
Filed December 30, 2025  
File No. 333-292500**

Dear Guohua Ku:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Steven W. Schuster