

Goldman Sachs (Asia) L.L.C.  
68th Floor, Cheung Kong Center  
2 Queen's Road Central  
Hong Kong

Merrill Lynch (Asia Pacific) Limited  
55/F Cheung Kong Center  
2 Queen's Road Central  
Hong Kong

Deutsche Bank AG, Hong Kong Branch  
60/F, International Commerce Centre  
1 Austin Road West, Kowloon  
Hong Kong

Huatai Securities (USA), Inc.  
21 Floor East, 280 Park Avenue  
New York, NY 10017  
United States

As representatives of the underwriters

**VIA EDGAR**

November 26, 2024

Joseph Cascarano  
Robert Littlepage  
Mariam Mansaray  
Matthew Crispino

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

**Re: Pony AI Inc. (the "Company")**  
**Registration Statement on Form F-1, as amended (File No. 333-282700)**  
**Registration Statement on Form 8-A (File No. 001-42409)**

Dear Ladies and Gentlemen:

We hereby join the Company's request for acceleration of the above-referenced Registration Statements, requesting effectiveness at 5:00 p.m., Eastern Time on November 26, 2024, or as soon thereafter as is practicable.

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Pursuant to Rule 460 of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended, we wish to advise you that we will take reasonable steps to secure adequate distribution of the preliminary prospectus, dated November 14, 2024, to underwriters, institutional investors, dealers and others prior to the requested effective time of the Registration Statements.

The undersigned advise that the underwriters have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

Goldman Sachs (Asia) L.L.C.,  
Merrill Lynch (Asia Pacific) Limited,  
Deutsche Bank AG, Hong Kong Branch  
Huatai Securities (USA), Inc.

As representatives of the underwriters

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**Goldman Sachs (Asia) L.L.C.**  
**(Incorporated in Delaware, U.S.A. with limited liability)**

By: /s/ Darius Naraghi  
Name: Darius Naraghi  
Title: Managing Director

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**Merrill Lynch (Asia Pacific) Limited**

By: /s/ Lei Shao

Name: Lei Shao

Title: Managing Director

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**Deutsche Bank AG, Hong Kong Branch**

By: /s/ Rui Wang  
Name: Rui Wang  
Title: Managing Director

By: /s/ Albert Chang  
Name: Albert Chang  
Title: Managing Director

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**Huatai Securities (USA), Inc.**

By: /s/ Bryan Lin

Name: Bryan Lin

Title: Managing Director

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