

January 10, 2022

Weidong Luo
Chief Executive Officer
Aurora Mobile Limited
14/F, China Certification and Inspection Building
No. 8, Keji South 12th Road, Nanshan District
Shenzhen, Guangdong 518057
People's Republic of China

Limited
Statement on Form F-3
2021

Re: Aurora Mobile
Registration
Filed November 10,
File No. 333-260944

Dear Mr. Luo:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form F-1

Cover Page

1. Clearly disclose how you will refer to the holding company, subsidiaries, and VIEs when providing the disclosure throughout the document so that it is clear to investors which entity the disclosure is referencing and which subsidiaries or entities are conducting the business operations. Refrain from using terms such as we or our when describing activities or functions of a VIE. For example, disclose, if true, that your subsidiaries and/or the VIE conduct operations in China, that the VIE is consolidated for accounting purposes but is not an entity in which you own equity, and that the holding company does not conduct operations. Disclose clearly the entity (including the domicile) in which

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investors are purchasing an interest.
2. Please refrain from implying that the contractual agreements are equivalent to equity ownership in the business of the VIE. Any references to control or benefits that accrue to you because of the VIE should be limited to a clear description of the conditions the company has satisfied for consolidation of the VIE under U.S. GAAP. The disclosure also should clarify that you are the primary beneficiary of the VIE for accounting purposes. These disclosures should be reflected throughout the filing.
3. Provide prominent disclosure about whether the PCAOB is able to

investigate completely
your auditor and whether and how the Holding Foreign Companies
Accountable Act will
impact your business.

4. Provide a clear description of how cash is transferred through your
organization. Disclose
your intentions to distribute earnings or settle amounts owed under
the VIE agreements.

Quantify any cash flows and transfers of other assets by type that
have occurred between
the holding company, its subsidiaries, and consolidated VIEs, and
direction of transfer.

Quantify any dividends or distributions that a subsidiary or
consolidated VIE have made
to the holding company and which entity made such transfer, and their
tax consequences.

Similarly quantify dividends or distributions made to U.S. investors,
the source, and their
tax consequences. Your disclosure should make clear if no transfers,
dividends, or
distributions have been made to date. Describe any restrictions on
foreign exchange and
your ability to transfer cash between entities, across borders, and to
U.S. investors.

Describe any restrictions and limitations on your ability to
distribute earnings from the
company, including your subsidiaries and/or the consolidated VIEs, to
the parent company
and U.S. investors as well as the ability to settle amounts owed under
the VIE
agreements.

Our Company, page 4

5. We note that the consolidated VIEs constitute a material part of your
consolidated
financial statements. Please move the condensed consolidating schedule
to the prospectus
summary.

6. State whether you, your subsidiaries, or VIEs are covered by permissions
requirements
from the CSRC, CAC or any other entity that is required to approve of
the VIE s

operations, and state affirmatively whether you have received all
requisite permissions
and whether any permissions have been denied. Additionally, describe the
consequences

to you and your investors if you, your subsidiaries or the VIEs: (i) do
not receive or
maintain such permissions or approvals, (ii) inadvertently conclude that
such permissions

FirstName LastNameWeidong Luo

or approvals are not required, or (iii) applicable laws, regulations, or
interpretations

Comapany NameAurora

change MobiletoLimited

and it is required obtain such permissions or approvals in the
future.

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7. We note your disclosure that the WFOE has not paid dividends and
will not be able to
pay dividends until it generates accumulated profits and meets the
requirements for

statutory reserve funds. Please clarify whether or not you have
paid dividends to your
investors.

8. Please disclose whether the PCAOB has been or is currently unable to
inspect your
auditor.

Risk Factors, page 14

9. Please update your disclosure to reflect that the Commission adopted

rules to implement
the HFCAA and that, pursuant to the HFCAA, the PCAOB has issued its
report notifying
the Commission of its determination that it is unable to inspect or
investigate completely
accounting firms headquartered in mainland China or Hong Kong. Please
disclose
whether your auditor is subject to the determinations announced by the
PCAOB on
December 16, 2021 and whether and how the Holding Foreign Companies
Accountable
Act and related regulations will affect your company.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please
allow adequate
time for us to review any amendment prior to the requested effective date of
the registration
statement.

You may contact Kyle Wiley, Staff Attorney, at 202-344-5791 or Jan Woo,
Legal Branch
Chief, at 202-551-3453 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Julie Gao