



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2023

Yongyi Zhang  
Chief Financial Officer  
Cango Inc.  
8F, New Bund Oriental Plaza II  
556 West Haiyang Road , Pudong New Area  
Shanghai 200124  
People's Republic of China

**Re: Cango Inc.**  
**Form 20-F filed on April 26, 2023**  
**File No. 001-38590**

Dear Yongyi Zhang :

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology