



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2022

Steven Feng  
Chief Financial Officer  
NIO Inc.  
Building 20, 56 Antuo Road  
Jiading District, Shanghai 201804  
People's Republic of China

**Re: NIO Inc.**  
**Form 20-F for the period ended December 31, 2021**  
**File No. 1-38638**

Dear Steven Feng:

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 Manufacturing