



DIVISION OF  
CORPORATION FINANCE

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

August 11, 2022

Nangeng Zhang  
Chairman and Chief Executive Officer  
Canaan Inc.  
1-2/F, QianFang Science Building C  
Building No. 27, Zhongguancun Software Park (Phase I)  
No. 8 Dongbeiwang West Road  
Haidian District, Beijing, 100193  
People's Republic of China

**Re: Canaan Inc.**

**Form 20-F for the Fiscal Year Ended December 31, 2020**

**Filed April 21, 2021**

**Form 20-F for the Fiscal Year Ended December 31, 2021**

**Filed April 29, 2022**

**File No. 001-39127**

Dear Mr. Zhang:

We have completed our review of your filings. 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