



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2024

James Jin Cheng  
Chief Financial Officer  
Canaan Inc.  
28 Ayer Rajah Crescent #06-08, S139959  
Singapore

**Re: Canaan Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2023**  
**Filed April 17, 2024**  
**File No. 001-39127**

Dear James Jin Cheng:

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