



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2023

Jianping Kong  
Chief Executive Officer  
Nano Labs Ltd  
30th Floor, Dikaiyinzuo  
No. 29, East Jiefang Road,  
Hangzhou, Zhejiang  
People's Republic of China

**Re: Nano Labs Ltd**  
**Registration Statement on Form F-3**  
**Filed on August 14, 2023**  
**File No. 333-273968**

Dear Jianping Kong:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Bradley Ecker at (202) 551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing