

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

2023

Filed on August 14,

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