

WILSON  
SONSINI

威尔逊

Unit 2901, 29F, Tower C  
Beijing Yintai Centre  
No. 2 Jianguomenwai Avenue  
Chaoyang District, Beijing 100022  
People's Republic of China  
Phone: 86-10-6529-8300  
Fax: 86-10-6529-8399  
Website: www.wsggr.com

中国北京市朝阳区建国门外大街2号  
银泰中心写字楼C座29层2901室  
邮政编码: 100022  
电话: 86-10-6529-8300  
传真: 86-10-6529-8399  
网站: www.wsggr.com

Via EDGAR

July 5, 2022

Ms. Effie Simpson  
Ms. Jean Yu  
Ms. Erin Donahue  
Mr. Geoffrey Kruczek

Division of Corporation Finance  
Office of Manufacturing  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: NanoLabs Ltd (CIK No. 0001872302)**  
**Amendment No. 2 to Registration Statement on Form F-1**  
**Filed on June 29, 2022 (File No. 333-265539)**

Dear Ms. Simpson, Ms. Yu, Ms. Donahue and Mr. Kruczek,

On behalf of our client, Nano Labs Ltd, a foreign private issuer incorporated under the laws of the Cayman Islands (the “**Company**”), we are hereby filing herewith the Company’s amendment No. 3 to registration statement on Form F-1 (the “**Registration Statement**”) and certain exhibits via EDGAR to the Securities and Exchange Commission (the “**Commission**”).

The Company plans to request the Commission’s declaration of the effectiveness of the Registration Statement on or about July 8, 2022, and would greatly appreciate the Commission’s continuing assistance and support in meeting its timetable.

If you have any questions regarding the Registration Statement, please contact the undersigned by telephone at 86-10-6529-8308 or via e-mail at douyang@wsggr.com. Questions pertaining to auditing matters may be directed to the audit engagement partner at MaloneBailey, LLP, Danyang Bian, by telephone at 86-10-8556-3995, or by email at dbian@malone-bailey.com. MaloneBailey, LLP is the independent registered public accounting firm of the Company.

Very truly yours,

/s/ Dan Ouyang

Dan Ouyang

Enclosures

cc: Jianping Kong, Chairman and Chief Executive Officer, Nano Labs Ltd  
Bing Chen, Chief Financial Officer, Nano Labs Ltd  
Danyang Bian, Partner, MaloneBailey, LLP  
Stephanie Tang, Partner, Hogan Lovells

Wilson Sonsini Goodrich & Rosati, Professional Corporation  
威尔逊·桑西尼·古奇·罗沙迪律师事务所

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SAN DIEGO SAN FRANCISCO SEATTLE SHANGHAI WASHINGTON, DC WILMINGTON, DE