



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2020

Dong Hu  
Chief Executive Officer  
Ebang International Holdings Inc.  
26-27F, Building 3  
Xinbei Qianjiang International Building  
Qianjiang Economic and Technological Development Zone  
Yuhang District, Hangzhou, Zhejiang  
People's Republic of China

**Re: Ebang International Holdings Inc.  
Amendment No. 2 to Draft Registration Statement on Form F-1  
Submitted April 10, 2020  
CIK No. 0001799290**

Dear Mr. Hu:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 2 to Draft Registration Statement on Form F-1 submitted April 10, 2020

General

1. Please ensure that the opinion of your PRC counsel includes discussion of the new PRC Foreign Investment Law that took effect on January 1, 2020 and the extent that it may be applicable to and have material effects on any of your PRC businesses. Include disclosure, as necessary, under the risk factors and regulations sections of the filing.
2. Please revise the annex of the opinion to present the names in English or revise the body of the opinion to explicitly name, in English, each of the entities referenced. You may

Dong Hu  
Ebang International Holdings Inc.  
April 23, 2020  
Page 2

also revise your opinion to qualify the extent that the referenced annex includes all of your PRC entities.

You may contact Charles Eastman, Staff Accountant, at 202-551-3794 or Claire Erlanger, Senior Accountant, at 202-551-3301 if you have questions regarding comments on the financial statements and related matters. Please contact Thomas Jones, Staff Attorney, at 202-551-3602 or Asia Timmons-Pierce, Special Counsel, at 202-551-3754 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Weiheng Chen, Esq.