

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

DIVISION OF CORPORATION FINANCE

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