



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2024

James Walker  
Chief Executive Officer  
Nano Nuclear Energy Inc.  
10 Times Square, 30th Floor  
New York, New York 10018

**Re: Nano Nuclear Energy Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted June 25, 2024**  
**CIK No. 0001923891**

Dear James Walker:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Claudia Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Richard I. Anslow, Esq.