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Via EDGAR

June 10, 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: Nano Labs Ltd (CIK No. 0001872302)
Registration Statement on Form F-1

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 registration statement on Form F-1 (the “**Registration Statement**”) and certain exhibits via EDGAR to the Securities and Exchange Commission.

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@wsgr.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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