

August 14, 2023

James Cheng
Chief Financial Officer
Canaan Inc.
28 Ayer Rajah Crescent #06-08
S139959, Singapore

Re: Canaan Inc.
Form 20-F for the
File No. 001-39127

Fiscal Year Ended December 31, 2022

Dear James Cheng:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Disclosure Review Program

cc:

Steve Lin