August 11, 2022

Nangeng Zhang
Chairman and Chief Executive Officer
Canaan Inc.
1-2/F, QianFang Science Building C
Building No. 27, Zhongguancun Software Park (Phase I)
No. 8 Dongbeiwang West Road
Haidian District, Beijing, 100193
People s Republic of China

Re: Canaan Inc.
Form 20-F for the

Filed April 21,

Form 20-F for the

Filed April 29,

File No. 001-39127

2021

Fiscal Year Ended December 31, 2020

Fiscal Year Ended December 31, 2021

2022

Dear Mr. Zhang:

 $$\operatorname{\mathtt{We}}$$ have completed our review of your filings. We remind you that the company and its

management are responsible for the accuracy and adequacy of their disclosures, notwithstanding $% \left(1\right) =\left(1\right) +\left(1\right) +\left($

any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing