

NORTHANN CORP.

**9820 Dino Drive, Suite 110
Elk Grove, CA 95624**

September 8, 2023

Via EDGAR

Division of Corporation Finance
Office of Manufacturing
U.S. Securities Exchange Commission
100 F Street, NE
Washington, D.C., 20549
Attn: Beverly Singleton
Martin James
Alexander King
Geoff Kruczek

**Re: Northann Corp. (the "Company")
Amendment No. 3 to Registration Statement on Form S-1
Submitted September 5, 2023
File No. 333-273246**

To whom it may concern:

This letter is in response to the letter dated September 7, 2023 from the staff (the "Staff") of the U.S. Securities Exchange Commission ("SEC") addressed to Northann Corp. (the "Company", "we", and "our"). For ease of reference, we have recited SEC's comments in this response and numbered them accordingly. An amendment no. 4 to the registration statement on Form S-1 is being submitted to accompany this letter.

Amendment No. 3 to Form S-1 filed September 5, 2023
Exhibit 15.1, page i

- 1) Please have your auditor revise its letter in lieu of consent for review report to refer to the correct date of its review report, which we note is August 24, 2023.**

RESPONSE: We note the Staff's comment, and in response hereto, respectfully advise the Staff that the date of the review report has been updated to September 1, 2023 on page F-26 of amendment no. 4 to the registration statement on Form S-1.

We hope this response has addressed all of the Staff's concerns relating to the comment letter. Should you have additional questions regarding the information contained herein, please contact our securities counsel William S. Rosenstadt, Esq., or Mengyi "Jason" Ye, Esq. of Ortolini Rosenstadt LLP at wsr@orllp.legal or jye@orllp.legal.

Northann Corp.

/s/ Lin Li

Name: Lin Li

Title: Chief Executive Officer
