

**NORTHANN CORP.**  
**c/o Northann Distribution Center Inc.**  
**9820 Dino Drive, Suite 110**  
**Elk Grove, CA 95624**

September 29, 2023

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, NE  
Washington, D.C., 20549  
Attn: Alexander King  
Geoff Kruczek

**Re: Northann Corp.**  
**Registration Statement on Form S-1, as amended (File No. 333- 273246)**

Dear Mr. King and Mr. Kruczek:

We hereby undertake that Northann Corp. will promptly notify the U.S. Securities and Exchange Commission should there be any changes to the applicable laws, regulations, or interpretations in relation to the record filing requirement and procedures with the China Securities Regulatory Commission under the Trial Administrative Measures of Overseas Securities Offering and Listing by Domestic Companies in the future.

Very truly yours,

**Northann Corp.**

By: /s/ Lin Li

Name: Lin Li

Title: Chairman of the Board and Chief Executive Officer

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