

October 5, 2023

Mark Hanchett
Chief Executive Officer
Nxu, Inc.
1828 N Higley Rd., Suite 116
Mesa, Arizona 85205

Statement on Form S-1
29, 2023

Re: Nxu, Inc.
Draft Registration
Submitted September
CIK 1722969

Dear Mark Hanchett:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Jenny
O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Michael J. Blankenship