

April 17, 2023

VIA EDGAR

U.S. Securities and Exchange Commission Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-6010

Re: Nxu, Inc.
Registration Statement on Form S-4
Filed on April 17, 2023

Dear Sir or Madam:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Nxu, Inc. (the "Company") respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. Washington D.C. time on April 19, 2023, or as soon thereafter as practicable.

Please contact Michael Blankenship or James Brown of Winston & Strawn LLP, counsel to the Company, at (713) 651-2678 or (713) 651-2796, respectively, to provide notice of the effectiveness of the Registration Statement, or if you have any other questions or concerns regarding this matter.

[Signature Page Follows]

Very truly yours,

NXU, INC.

By: /s/ Mark Hanchett

Name: Mark Hanchett

Title: Chief Executive Officer

cc: Michael Blankenship, Esq., Winston & Strawn LLP
James Brown, Esq., Winston & Strawn LLP
