

September 9, 2024

Ali Kashani
Chief Executive Officer
Serve Robotics Inc.
730 Broadway
Redwood City, CA 94063

Re: Serve Robotics Inc.
Registration Statement on Form S-3
Filed on September 5, 2024
File No. 333-281956

Dear Ali Kashani:

This is to advise you that we have not reviewed and will not review your registration statement.

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

Office of

Corporation Finance

Manufacturing

cc: Albert Vanderlaan, Esq.