



August 2, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re:     Serve Robotics Inc.**  
          **Registration Statement on Form S-1**  
          **File No. 333-281113**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned registrant, Serve Robotics Inc., a Delaware corporation (the “**Registrant**”), hereby requests that the above-referenced Registration Statement on Form S-1 (the “**Registration Statement**”) be declared effective at 4:00 p.m., Eastern Time, on August 6, 2024 or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Orrick, Herrington & Sutcliffe LLP, by calling Albert Vanderlaan at (617) 880-2219.

The Registrant hereby authorizes Albert Vanderlaan of Orrick, Herrington & Sutcliffe LLP to orally modify or withdraw this request for acceleration.

Thank you for your assistance in this matter.

Kind regards,

**SERVE ROBOTICS INC.**

By:   /s/ Ali Kashani  \_\_\_\_\_  
Name: Ali Kashani  
Title: Chief Executive Officer

cc: Albert Vanderlaan, *Orrick, Herrington & Sutcliffe LLP*