



December 12, 2023

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. 333-274547**

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 4:30 p.m., Eastern Time, on December 14, 2023 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*
