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REGISTERED FOREIGN LAWYER

Z. JULIE GAO (CALIFORNIA)

July 2, 2021

Confidential

Draft Registration Statement
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Hesai Group (CIK No. 0001861737)
Confidential Submission of the Draft Registration Statement on Form F-1

Dear Sir/Madam,

On behalf of our client, Hesai Group, a foreign private issuer organized under the laws of the Cayman Islands (the “**Company**”), we are hereby submitting a draft registration statement on Form F-1 (the “**Draft Registration Statement**”) relating to a proposed initial public offering in the United States of the Company’s Class B ordinary shares, par value US\$0.0001 per share, to be represented by American depositary shares (“**ADSs**”) via EDGAR to the Securities and Exchange Commission (the “**Commission**”) for confidential review pursuant to the Jumpstart Our Business Startups Act, as amended (the “**JOBS Act**”). The Company confirms that it is an “emerging growth company” as defined in the JOBS Act and its securities have not been previously sold pursuant to an effective registration statement under the Securities Act of 1933, as amended. The Company also confirms that it will publicly file the draft registration statements previously submitted on a confidential basis at least 15 days prior to any road show in connection with the proposed offering. A registration statement on Form F-6 relating to the ADSs will be filed with the Commission in due course.

Financial Statements

The Company has included in this submission its audited consolidated financial statements as of and for the years ended December 31, 2019 and 2020.

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If you have any question regarding the Draft Registration Statement, please contact the undersigned by phone at +852 3740-4863 or via e-mail at julie.gao@skadden.com, or Jimmy Chen, partner at Deloitte Touche Tohmatsu Certified Public Accountants LLP, by telephone at +86 21 6141-2172 or via email at jimmycchen@deloitte.com.cn. Deloitte Touche Tohmatsu Certified Public Accountants LLP is the independent registered public accounting firm of the Company.

Very truly yours,

/s/ Z. Julie Gao

Z. Julie Gao

cc: Yifan Li, Chief Executive Officer, Hesai Group
Louis T. Hsieh, Global Chief Financial Officer, Hesai Group
Shu Du, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP
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