

VIA EDGAR

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

Re: Serve Robotics Inc. Registration
Statement on Form S-1, as amended
File No. 333-277809

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Aegis Capital Corp., as the representative of the underwriters (the "Representative"), hereby joins in the request of Serve Robotics Inc. (the "Registrant"), for the acceleration of the effective date of the Registrant's Registration Statement on Form S-1 (File No. 333-277809) (as amended, the "Registration Statement"), so that the Registration Statement may be declared effective at 4:30 p.m., Eastern Time, on April 17, 2024, or as soon thereafter as practicable. The undersigned, as the Representative, confirms that it is aware of its obligations under the Securities Act.

Pursuant to Rule 460 under the Securities Act, we, as representative of the underwriters, wish to advise you that there will be distributed to each underwriter, who is reasonably anticipated to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned confirms that it has complied with and will continue to comply with, and it has been informed or will be informed by participating dealers that they have complied with or will comply with, Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above-referenced issue.

Very truly yours,

Aegis Capital Corp.

By: /s/ Robert Eide

Name: Robert Eide

Title: Chief Executive Officer