

November 29, 2022

Steven Feng  
Chief Financial Officer  
NIO Inc.  
Building 20, 56 Antuo Road  
Jiading District, Shanghai 201804  
People's Republic of China

Re: NIO Inc.  
Form 20-F for the  
File No. 1-38638

period ended December 31, 2021

Dear Steven Feng:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Manufacturing