

November 3, 2023

Qingfeng Feng  
Chief Executive Officer  
Lotus Technology Inc.  
No. 800 Century Avenue  
Pudong District, Shanghai  
People's Republic of China

Inc.  
Statement on Form F-4  
2023

Re: Lotus Technology  
Registration  
Filed October 16,  
File No. 333-275001

Dear Qingfeng Feng:

We have reviewed your registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form F-4 filed October 16, 2023

What is the effective underwriting fee that will be received by the underwriter for the IPO?, page 24

1. We note the disclosure that CS has waived the deferred underwriting commissions that would otherwise be due to it upon the closing of the business combination. Please revise your pro forma financial information and relevant disclosure referring to the payment of deferred underwriting commissions. Compensation of Directors and Executive Officers, page 340

2. Please update the compensation disclosure for the most recently completed fiscal year.

Qingfeng Feng  
FirstName LastNameQingfeng Feng  
Lotus Technology Inc.  
Comapany 3,  
November NameLotus  
2023 Technology Inc.  
November  
Page 2 3, 2023 Page 2  
FirstName LastName  
Jurisdiction and Arbitration, page 363

3. We note section 7.6 of the deposit agreement filed as Exhibit 4.2 and the new disclosure on page 364 that the deposit agreement includes an exclusive jurisdiction provision and the right of the depository to refer any claims brought for arbitration. Please disclose on page 364 and in the Risk Factors section how the exclusive jurisdiction provision and the arbitration provision impacts ADS holders and address any question as to the enforceability of the arbitration provision. In addition, disclose in your registration statement and the depository agreement that despite agreeing to the

arbitration provision,  
investors will not be deemed to have waived the company's or the  
depository's  
compliance with the federal securities laws and the rules and  
regulations thereunder.

Finally, please disclose in your deposit agreement that the  
arbitration provisions do not  
apply to the federal securities laws.  
Jury Trial Waiver, page 364

4. We note section 25 of the deposit agreement filed as Exhibit 4.2 and  
the new disclosure on  
page 364 that the deposit agreement includes a jury trial waiver which  
applies to claims  
under the federal securities laws. Please disclose in this section and  
in the Risk Factors  
section how the waiver impacts ADS holders and address any questions  
as to the  
enforceability of this provision. In addition, disclose in your  
registration statement and the  
depository agreement that despite agreeing to this provision,  
investors will not be deemed  
to have waived the company's or the depository's compliance with  
the federal securities  
laws and the rules and regulations thereunder.

Item 21. Exhibits and Financial Statement Schedules, page II-2

5. You indicate that you have redacted information from Exhibit 10.6  
pursuant to Item  
601(b)(10)(iv) of Regulation S-K, but it is not clear which  
information has been redacted.  
Please revise the exhibit to clearly show the redactions or correct  
the designation in the  
footnotes.

6. Please have counsel provide a final, executed version of Exhibit 5.2  
in a pre-effective  
amendment to the proxy statement/prospectus.

General

7. Please provide us with any correspondence between CS and the target  
relating to  
CS's resignation.

8. Please provide us with the engagement letter between the target and  
CS. Please disclose  
any ongoing obligations of the Company pursuant to the engagement  
letter that will  
survive the termination of the engagement, such as indemnification  
provisions, rights of  
first refusal, and lockups, and discuss the impacts of those  
obligations on the company in  
the registration statement.

Qingfeng Feng  
Lotus Technology Inc.  
November 3, 2023  
Page 3

9. Disclose whether CS provided you with any reasons for the fee waiver. If  
there was no  
dialogue and you did not seek out the reasons why CS was waiving  
deferred fees, despite  
already completing their services, please indicate so in your  
registration statement.

Further, revise the risk factor disclosure to explicitly clarify that CS  
has performed all  
their obligations to obtain the fee and therefore is gratuitously  
waiving the right to be  
compensated.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please  
allow adequate  
time for us to review any amendment prior to the requested effective date of  
the registration  
statement.

Please contact Kevin Stertzell at 202-551-3723 or Melissa Gilmore at  
202-551-3777 if  
you have questions regarding comments on the financial statements and related

matters. Please  
contact Thomas Jones at 202-551-3602 or Erin Purnell at 202-551-3454 with any  
other  
questions.

FirstName LastNameQingfeng Feng  
Corporation Finance  
Comapany NameLotus Technology Inc.

Manufacturing  
November 3, 2023 Page 3  
cc: Shu Du, Esq.  
FirstName LastName

Sincerely,  
Division of  
Office of