

**VIA EDGAR**

Ms. Erin Purnell  
Mr. Thomas Jones  
Ms. Melissa Gilmore  
Mr. Kevin Stertzel

Division of Corporation Finance  
Office of Manufacturing  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Lotus Technology Inc. (the "Company")  
Registration Statement on Form F-4  
File No. 333-275001**

Dear Ms. Purnell, Mr. Jones, Ms. Gilmore and Mr. Stertzel,

Pursuant to Rule 461 of Regulation C ("Rule 461") under the Securities Act of 1933, as amended, the Company hereby respectfully requests that the effective date of the Company's Registration Statement on Form F-4 (File No. 333-275001) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Eastern time on January 12, 2024 or as soon as practicable thereafter.

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may be making an oral request of acceleration of the effectiveness of the Registration Statements in accordance with Rule 461. Such request may be made by an executive officer of the Company or by any attorney from the Company's U.S. counsel, Skadden, Arps, Slate, Meagher & Flom LLP.

*[Signature page follows]*

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Very truly yours,

**Lotus Technology Inc.**

By: /s/ Qingfeng Feng

Name: Qingfeng Feng

Title: Director and Chief Executive Officer

cc: Qingfeng Feng, Director and Chief Executive Officer, Lotus Technology Inc.  
Alexious Lee, Director and Chief Financial Officer, Lotus Technology Inc.  
Chinta Bhagat, Co-Chief Executive Officer of *L* Catterton Asia Acquisition Corp  
Scott Chen, Co-Chief Executive Officer of *L* Catterton Asia Acquisition Corp  
Peter X. Huang, Partner, Skadden, Arps, Slate, Meagher & Flom LLP  
Shu Du, Partner, Skadden, Arps, Slate, Meagher & Flom LLP  
Jesse Sheley, Partner, Kirkland & Ellis International LLP  
Steve Lin, Partner, Kirkland & Ellis International LLP  
Joseph Casey Raymond, Partner, Kirkland & Ellis International LLP  
Justin You Zhou, Partner, Kirkland & Ellis International LLP  
John Fung, Partner, KPMG Huazhen LLP

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