

VIA EDGAR

Ms. Sarah Sidwell
Mr. Geoffrey Kruczek

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-1
File No. 333-279108**

Dear Ms. Sidwell and Mr. Kruczek,

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-1 (File No. 333-279108) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Eastern time on May 23, 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]

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.
Shu Du, Partner, Skadden, Arps, Slate, Meagher & Flom LLP
John Fung, Partner, KPMG Huazhen LLP
