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January 10, 2024

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. (CIK No. 0001962746)
Response to the Staff's Comments on Amendment No. 2 to Registration Statement on Form F-4 filed December 5, 2023

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

On behalf of our client, Lotus Technology Inc., a foreign private issuer organized under the laws of the Cayman Islands (the "**Company**"), we submit to the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") this letter setting forth the Company's responses to the comments contained in the Staff's letter dated December 15, 2023 on the Company's registration statement on Form F-4 filed with the Commission on December 5, 2023 (the "**Amendment No. 2**").

The Staff's comments are repeated below in bold and are followed by the Company's responses. Capitalized terms used but not otherwise defined herein have the meanings set forth in the Amendment No. 2.

Amendment No. 2 to Registration Statement on Form F-4 filed December 5, 2023

Summary of the Proxy Statement/Prospectus

Permissions Required from the PRC Authorities for Lotus Tech's Operations, page 35

1. **If you will be requesting effectiveness of your Form F-4 registration statement before completing the CSRC process, please confirm in writing that you will notify us promptly of any changes to your disclosure regarding or requested by the CSRC.**

The Company acknowledges the Staff's comment and confirms that the Company will promptly notify the Staff before any changes to the disclosure are made to the registration statement regarding or requested by the CSRC.

* * *

If you have any questions regarding the Registration Statement, please contact the undersigned by phone at +852 3740 4858 or via email at shu.du@skadden.com.

Very truly yours,

/s/ Shu Du

Shu Du

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*
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