



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 6, 2021

Thomas V. Canepa
General Counsel
Lordstown Motors Corp.
2300 Hallock Young Road
Lordstown, Ohio 44481

Re: Lordstown Motors Corp.
Registration Statement on Form S-1
Filed July 30, 2021
File No. 333-258306

Dear Mr. Canepa:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Beverly Singleton at (202) 551-3328 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing