



DIVISION OF
CORPORATION FINANCE

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

November 14, 2023

Craig Webster
Chief Financial Officer
Microvast Holdings, Inc.
12603 Southwest Freeway, Suite 300
Stafford, Texas 77477

Re: Microvast Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Response dated September 26, 2023
File No. 001-38826

Dear Craig Webster:

We have reviewed your September 26, 2023 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our September 12, 2023 letter.

Form SPDSCL-HFCAA-GOV filed September 26, 2023

General

1. We note your statement that you reviewed your register of shareholders and public filings made by your shareholders in connection with your required submission under paragraph (a). Please supplementally describe any additional materials that were reviewed and explain how you determined the absence of foreign government representation on your board. In addition, please tell us whether you relied upon any legal opinions or third party certifications such as affidavits as the basis for your submission.

Craig Webster
Microvast Holdings, Inc.
November 14, 2023
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Please contact Jennifer Gowetski at 202-551-3401 or Andrew Mew at 202-551-3377 with any other questions.

Sincerely,

Division of Corporation Finance
Disclosure Review Program

cc: Bill Nelson