



DIVISION OF  
CORPORATION FINANCE

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

July 28, 2021

James Taylor  
Chief Executive Officer  
Electric Last Mile Solutions, Inc.  
1055 W. Square Lake Road  
Troy, Michigan 48098

**Re: Electric Last Mile Solutions, Inc.**  
**Registration Statement on Form S-1**  
**Filed July 23, 2021**  
**File No. 333-258146**

Dear Mr. Taylor:

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 Charles Eastman at (202) 551-3794 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing