



DIVISION OF
CORPORATION FINANCE

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

April 2, 2020

Kevin Charlton
Chief Executive Officer
NewHold Investment Corp.
950 McCarty Street, Building A
Houston, TX 77029

**Re: NewHold Investment Corp.
Draft Registration Statement on Form S-1
Submitted March 10, 2020
CIK No. 0001805385**

Dear Mr. Charlton:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement filed March 10, 2020

General

1. Please supplementally provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not they retain copies of the communications.

Kevin Charlton
NewHold Investment Corp.
April 2, 2020
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Notes to Financial Statements

Note 2 Summary of Significant Accounting Policies

Subsequent Events, page F-11

2. Please revise your note to disclose the subsequent events through the date the financial statements are issued, under ASC 855-10-25-1A. Otherwise, explain to us why the guidance is not applicable.

You may contact Andi Carpenter at 202-551-3645 or John Cash at 202-551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Erin Purnell at 202-551-3454 or Geoffrey Kruczek at 202-551-3641 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing