



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2024

Gagan Dhingra  
Interim Chief Financial Officer  
Lucid Group, Inc.  
7373 Gateway Boulevard  
Newark, CA 94560

**Re: Lucid Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 27, 2024**  
**File No. 001-39408**

Dear Gagan Dhingra:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing