



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2021

Michael McCarthy  
Chief Legal Officer  
QuantumScape Corporation  
1730 Technology Drive  
San Jose, California 95110

**Re: QuantumScape Corp**  
**Post-Effective Amendment No. 2 to Form S-1**  
**Filed May 10, 2021**  
**File No. 333-251433**

Dear Mr. McCarthy:

We have reviewed your post-effective amendment 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 amending your registration statement and providing the requested information. 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 any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Post-Effective Amendment No. 2 to Form S-1

General

1. We note that the Form S-1 declared effective on December 31, 2020 registered the offer and sale of 306,053,642 shares of Class A Common Stock and that you seek to now register the offer and sale of an additional 15,221,334 Class A common shares via post-effective amendment. Please explain why you believe you are able to do so in light of the general prohibition against adding securities by means of a post-effective amendment contained in Securities Act Rule 413(a). Refer also to Securities Act Rules Compliance and Disclosure Interpretation 210.01.

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

Michael McCarthy  
QuantumScape Corporation  
May 14, 2021  
Page 2

action by the staff.

Please contact Asia Timmons-Pierce at 202-551-3754 or Jay Ingram at 202-551-3397 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing