



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2022

Jing Nealis  
Chief Financial Officer  
SES AI Corporation  
35 Cabot Road  
Woburn, MA 01801

**Re: SES AI Corporation  
Registration Statement on Form S-1  
Filed February 14, 2022  
File No. 333-262726**

Dear Ms. Nealis:

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 Patrick Fullem at (202) 551-8337 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Scott Levi