



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

DIVISION OF  
CORPORATION FINANCE

April 26, 2023

Qichao Hu  
Chief Executive Officer  
SES AI Corporation  
35 Cabot Road  
Woburn, MA 01801

**Re: SES AI Corporation  
Registration Statement on Form S-3  
Filed April 25, 2023  
File No. 333-271423**

Dear Qichao Hu:

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