



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2021

Marc Bedard  
Chief Executive Officer  
The Lion Electric Company  
921 chemin de la Rivière-du-Nord  
Saint-Jérôme (Québec) J7Y 5G2

**Re: The Lion Electric Company**  
**Registration Statement on Form F-1**  
**Filed May 28, 2021**  
**File No. 333-256633**

Dear Mr. Bedard:

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 Eiko Yaoita Pyles at 202-551-3587 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing