



DIVISION OF
CORPORATION FINANCE

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

September 10, 2021

Jonathan Poulin
Chief Executive Officer
SOAR Technology Acquisition Corp.
405 Lexington Avenue, 48th Floor
New York, New York 10174

Re: SOAR Technology Acquisition Corp.
Amendment No. 4 to Registration Statement on Form S-1
Filed September 2, 2021
File No. 333-253273

Dear Mr. Poulin:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies 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 this comment, we may have additional comments.

Amendment No. 4 to Registration Statement on Form S-1

Ex. 23.1, page II-3

1. We note that the consent in Ex. 23.1 is signed by Marcum LLP, Los Angeles, CA while the audit report beginning on page F-2 is signed by Marcum LLP, New York, New York. Please revise to provide a consent from the same office of your independent registered public accounting firm as the one that signed the audit report (i.e., New York, New York).

Jonathan Poulin
SOAR Technology Acquisition Corp.
September 10, 2021
Page 2

You may contact Franklin Wyman at 202-551-3660 or Kate Tillan at 202-551-3604 if you have questions regarding comments on the financial statements and related matters. Please contact Jane Park at 202-551-7439 or Ada Sarmento at 202-551-3798 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Christopher Cummings, Esq.