



DIVISION OF
CORPORATION FINANCE

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

September 30, 2022

Chris Wang
Chief Financial Officer
Phoenix Motor Inc.
1500 Lakeview Loop
Anaheim, CA 92807

**Re: Phoenix Motor Inc.
Draft Registration Statement on Form S-1
Submitted September 23, 2022
CIK 0001879848**

Dear Mr. Wang:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Mitchell S. Nussbaum