

November 14, 2023

Craig Webster  
Chief Financial Officer  
Microvast Holdings, Inc.  
12603 Southwest Freeway, Suite 300  
Stafford, Texas 77477

Inc.

Fiscal Year Ended December 31, 2022

September 26, 2023

Re: Microvast Holdings,

Form 10-K for

Response dated

File No. 001-38826

Dear Craig Webster:

We have reviewed your September 26, 2023 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our September 12, 2023 letter.

Form SPDSCL-HFCAA-GOV filed September 26, 2023

General

1. We note your statement that you reviewed your register of shareholders and public filings made by your shareholders in connection with your required submission under paragraph (a). Please supplementally describe any additional materials that were reviewed and explain how you determined the absence of foreign government representation on your board. In addition, please tell us whether you relied upon any legal opinions or third party certifications such as affidavits as the basis for your submission.

Craig Webster  
Microvast Holdings, Inc.  
November 14, 2023  
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Please contact Jennifer Gowetski at 202-551-3401 or Andrew Mew at 202-551-3377 with any other questions.

Sincerely,

FirstName LastNameCraig Webster

Division of Corporation

Finance  
Company NameMicrovast Holdings, Inc.

Disclosure Review

Program  
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cc: Bill Nelson

FirstName LastName