

October 13, 2023

Anna Rudensj
General Counsel
Polestar Automotive Holding UK PLC
Assar Gabrielssons V g 9
405 31 G teborg, Sweden

Holding UK PLC
Statement on Form F-3
10, 2023

Re: Polestar Automotive
Registration
Filed on October
File No. 333-274918

Dear Anna Rudensj :

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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing