United States securities and exchange commission logo

May 20, 2022

Anna Rudensj

General Counsel

Polestar Automotive Holding UK Ltd

Assar Gabrielssons V g 9

405 31 G teborg, Sweden

Re: Polestar Automotive

Holding UK Ltd

Amendment No. 7 to

Registration Statement on Form F-4

Filed May 19, 2022

File No. 333-260992

Dear Ms. Rudensj :

We have reviewed your amended registration statement and have the

following

comments. In some of our comments, we may ask you to provide us with information so we

may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the

requested information. If you do not believe our comments apply 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 these comments, we may have additional comments. Unless we note

otherwise, our references to prior comments are to comments in our May 17, 2022 letter.

Amendment No. 7 to Registration Statement on Form F-4

Revenue, Gross Profit and Operating Expenditure Trends as Compared to

the Financial

Projections, page 209

1. We note the Polestar

financial projections provided to the GGI Board was revised to

reflect the changes in

trends affecting its business. To the extent you quantified the revised

amounts in your

disclosure, please tell us how you considered the requirements of Item

10b of Regulation S-K.

Additionally, please revise MD&A to include a discussion of the

changes in trends and

uncertainties such as those included in this section related to

the reduction in

projected global volume that is affecting Polestar's business.

Anna Rudensj

Polestar Automotive Holding UK Ltd

May 20, 2022

Page 2

Polestar's Management's Discussion and Analysis of Financial Condition and

Results of

Operations, page 315

1. Your disclosure on page 87 states that Polestar relies on single-source suppliers in China

for critical components for Polestar vehicles, and prolonged government mandated

quarantines and lockdowns in China during the first half of 2022 due to further outbreaks

of COVID-19 has resulted in delays in the production and delivery of such critical

components and delayed production of Polestar vehicles. Please revise to disclose this

information along with discussion and analysis of known trends and

uncertainties in the

overview section of the MD&A.

You may contact Eiko Yaoita Pyles, Staff Accountant, at (202) 551-3587 or Jean Yu,

Assistant Chief Accountant, at (202) 551-3305 if you have questions regarding comments on the

financial statements and related matters. Please contact Bradley Ecker, Staff Attorney, at (202)

551-4985 or Sherry Haywood, Staff Attorney, at (202) 551-3345 with any other questions.

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| FirstName LastNameAnna Rudensj | Sincerely, |  |
| Comapany NamePolestar Automotive Holding UK Ltd | Division of |  |
| Corporation Finance |  |
| Office of |  |
| May 20, 2022 Page 2 |  |
| Manufacturing |  |  |
| FirstName LastName |  |  |