

Polestar Automotive Holding UK PLC
Assar Gabrielssons Väg 9
405 31 Göteborg, Sweden

October 16, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, NE
Washington, D.C. 20549

Attention: Bradley Ecker

**Re: Polestar Automotive Holding UK PLC (the “Company”)
Registration Statement on Form F-3 (the “Registration Statement”)
File No. 333-274918**

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended, acceleration of the effectiveness of the above-referenced Registration Statement such that the Registration Statement will become effective as of 4:00 P.M. Eastern Time on Wednesday, October 18, 2023, or as soon thereafter as practicable.

Please contact David A. Brown of Alston & Bird LLP at (202) 239-3463 or by e-mail at dave.brown@alston.com with any questions regarding the foregoing and to confirm the effectiveness of the Registration Statement.

[Signature Page Follows]

Very truly yours,

POLESTAR AUTOMOTIVE HOLDING UK PLC

By: /s/ Thomas Ingenlath

Name: Thomas Ingenlath

Title: Chief Executive Officer

VIA E-MAIL

cc: David A. Brown
Julie Mediamolle
Bhanu Mathur
Alyssa Dunn
Kristina Daniels
Kezia Osunsade
Alston & Bird LLP