



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2021

Jagdeep Singh  
Chief Executive Officer  
QuantumScape Corp  
1730 Technology Drive  
San Jose, California 95110

**Re: QuantumScape Corp  
Draft Registration Form S-1  
Filed March 12, 2021  
CIK No. 0001811414**

Dear Mr. Singh:

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 Charles Eastman, Staff Accountant, at (202) 551-3794 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Michael Danaher