

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

February 22, 2022

Michael McCarthy General Counsel QuantumScape Corp 1730 Technology Drive San Jose, California 95110

> Re: QuantumScape Corp Registration Statement on Form S-3 Filed February 11, 2022 File No. 333-262659

Dear Mr. McCarthy:

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 Erin Donahue at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing