



DIVISION OF
CORPORATION FINANCE

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

December 4, 2024

Franklin Lim
Chief Financial Officer
Envirotech Vehicles, Inc.
1425 Ohlendorf Road
Osceola, AR 72370

Re: Envirotech Vehicles, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
Filed March 28, 2024
Form 10-Q for the Fiscal Quarter Ended June 30, 2024
Filed August 14, 2024
Form 8-K Furnished October 22, 2024
File No. 001-38078

Dear Franklin Lim:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing