



DIVISION OF
CORPORATION FINANCE

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

May 27, 2025

Phillip Oldridge
Chief Executive Officer
Envirotech Vehicles, Inc.
7510 Ardmore Street
Houston, TX 77054

Re: Envirotech Vehicles, Inc.
Registration Statement on Form S-1
Filed May 22, 2025
File No. 333-287531

Dear Phillip Oldridge:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing