



DIVISION OF
CORPORATION FINANCE

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

October 7, 2022

Peter George
Chief Executive Officer
Evolv Technologies Holdings, Inc.
500 Totten Pond Road, 4th Floor
Waltham, MA 02451

Re: Evolv Technologies Holdings, Inc.
Form 10-K for the Year Ended December 31, 2021
Filed March 28, 2022
Form 10-Q for the Period Ended June 30, 2022
Filed August 18, 2022
File No. 001-39417

Dear Peter George:

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 Technology