



September 2, 2021

**VIA EDGAR**

Mr. Larry Spigel  
Mr. Matthew Crispino  
Division of Corporation Finance  
Office of Technology  
U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**RE: Evolv Technologies Holdings, Inc. (the "Company")  
Registration Statement on Form S-1  
(File No. 333-258748) (the "Registration Statement")**

Dear Messrs. Spigel and Crispino:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. on September 3, 2021, or as soon thereafter as practicable. Please contact Erika L. Weinberg of Latham & Watkins LLP, counsel to the Company, at (212) 906-1297 to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Very truly yours,

**EVOLV TECHNOLOGIES HOLDINGS, INC.**

By: /s/ Peter George  
Name: Peter George  
Title: Chief Executive Officer

cc: Ryan J. Maierson, Latham & Watkins LLP  
Stephen W. Ranere, Latham & Watkins LLP  
Erika L. Weinberg, Latham & Watkins LLP

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