

September 16, 2024

Zaichang Ye  
Chief Executive Officer  
SunCar Technology Group Inc.  
c/o Shanghai Feiyou Trading Co., Ltd.  
Suite 209, No. 656 Lingshi Road  
Jing an District, Shanghai, 200072  
People s Republic of China

Re: SunCar Technology Group Inc.  
Form 20-F for Fiscal Year Ended December 31, 2023  
File No. 1-41706

Dear Zaichang Ye:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 20-F for Fiscal Year Ended December 31, 2023  
Results of Operations  
Year ended December 31, 2023 compared with year ended December 31, 2022  
Adjusted EBITDA, page 77

1. You provide enhanced discussion regarding your non-GAAP measure of Adjusted EBITDA without providing similar discussion of the comparable GAAP measure. When presenting and discussing non-GAAP measures, please ensure the comparable GAAP measures are presented and discussed with equal or greater prominence. Refer to Item 10(e)(1)(i)(A) of Regulation S-K and Question 102.10 of the Non-GAAP Financial Measures Compliance & Disclosure Interpretations. Non-GAAP Financial Measures Adjusted EBITDA, page 79

2. Please revise your non-GAAP reconciliation of Adjusted EBITDA so that it is reconciled  
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to the most directly comparable GAAP measure (i.e. net loss). Also, present the most directly comparable GAAP measure (i.e. net loss margin) to Adjusted EBITDA margin. Refer to Item 10(e)(1)(i) of Regulation S-K and Questions 103.02 and 102.10 of the Non-GAAP Financial Measures Compliance & Disclosure Interpretations. In closing, 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 Ta Tanisha Meadows at 202-551-3322 or Joel Parker at 202-551-3651 with any questions.

Sincerely,

Division of  
Office of Trade &

Corporation Finance

Services  
cc: Elizabeth Fei Chen, Esq.