

July 21, 2021

Patrick Ford  
Chief Financial Officer and Secretary  
NextGen Acquisition Corp  
2255 Glades Road, Suite 324A  
Boca Raton, FL 33431

Re: NextGen Acquisition

Corp

Amendment No. 1 to

Registration Statement on Form S-4

Filed June 25, 2021

File No. 333-256168

Dear Mr. Ford:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-4

Xos, page 2

1. We note your response to prior comment 1 and your revised disclosure that as of "June 1, 2021, we have delivered 32 vehicles." Please also disclose how many vehicles you expect to deliver in 2021 and quantify the vehicles representing the 90% of the aforementioned contracted non-option orders by the end of 2022.

Interests of NextGen's Directors and Executive Officers in the Business Combination, page 12

2. While we note your revisions to our prior comments in this section describing the benefits to the Sponsor and NextGen's directors and executive officers in comparison to the NextGen Shareholders and warrant holders generally in the bullet points on pages 12 through 14. Please revise the paragraph prior to your bullet point disclosure to summarize

Patrick Ford  
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such benefits in a clear and direct manner.  
Projected Financial Information, page 121

3. We note your revisions in response to prior comment 13 regarding your assumptions. Please expand your disclosure to identify other key assumptions beyond the three you identify. For example, we note you reference "increased demand and

rate of sales orders;"  
an "increase of expected average sales price" and "an increase in  
customer subscriptions"  
among other disclosures.

Unaudited Pro Forma Condensed Combined Financial Information, page 170

4. We refer you to the third paragraph on page 170. Your disclosure  
refers to the objectives  
of the preparation requirements under the legacy pro forma rules and  
are no longer  
applicable under the amended rules. Please revise your disclosures  
accordingly. Refer  
to Release No. 33-10786.

5. Your pro forma income statements appear to be prepared assuming that  
the conversion of  
Xos notes payable occurred on January 1, 2020. Please revise to  
include this information  
in the introductory paragraph, or explain how you believe adjustments  
(CC), (DD), and  
(EE) comply with the requirements in Article 11 of Regulation S-X and  
Release No. 33-  
10786.

Adjustments to Unaudited Pro Forma Condensed Combined Balance Sheet, page 176

6. Your response to prior comment 17 indicates that you revised your  
presentation to  
reclassify the transaction fees from APIC to accumulated deficit. As  
the business  
combination will be accounted for as a reverse recapitalization  
transaction, qualifying  
transaction costs incurred by the target company should be charged  
directly to equity. In  
this regard, please revise your presentation in the pro forma balance  
sheet to reflect the  
adjustment for transaction costs against APIC. Refer to SAB Topic 5.A.  
Additionally,  
revise the related disclosure in the notes to the pro forma financial  
statement to be  
consistent with the presentation reflected in the pro forma balance  
sheet (Note C).

Adjustments to Unaudited Pro Forma Condensed Combined Statements of Operations  
Note (EE), page 178

7. Please revise to reflect the recognized loss on extinguishment of  
convertible debt in your  
pro forma income statement for the year ended December 31, 2020, if  
prepared assuming  
that the conversion of Xos notes payable occurred on January 1,  
2020.

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.

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Refer to Rules 460 and 461 regarding requests for acceleration. Please  
allow adequate  
time for us to review any amendment prior to the requested effective date of  
the registration  
statement.

You may contact Eiko Yaoita Pyles at 202-551-3587 or Jean Yu at  
202-551-3587 if you  
have questions regarding comments on the financial statements and related  
matters. Please  
contact Jay Mumford at 202-551-3637 or Jay Ingram at 202-551-3397 with any  
other questions.

FirstName LastNamePatrick Ford  
Company NameNextGen Acquisition Corp  
Corporation Finance  
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Sincerely,  
Division of  
Office of

Manufacturing  
FirstName LastName