

REE Automotive Ltd.
10 Aharon Maskin Street
Tel-Aviv, Israel

June 29, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, N.E.
Washington, D.C. 20549

Attn: Sergio Chinos and Perry Hindin

Re: REE Automotive Ltd.
Registration Statement on Form F-4
Filed March 10, 2021, as amended
File No. 333-254070

Dear Messrs. Chinos and Hindon:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, REE Automotive Ltd. respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. Washington D.C. time on July 1, 2021, or as soon thereafter as practicable.

Please call Colin Diamond of White & Case LLP at (212) 819-8754 to provide notice of the effectiveness of the Registration Statement.

[Signature Page Follows]

Very truly yours,

REE Automotive Ltd.

By: /s/ Daniel Barel

Name: Daniel Barel

Title: Chief Executive Officer

cc: Hai Aviv, REE Automotive Ltd.
Angelique Strong-Marks, REE Automotive Ltd.
Colin Diamond, White & Case LLP
Maia Gez, White & Case LLP
