

August 25, 2021

Hai Aviv
Chief Financial Officer
REE Automotive Ltd.
18 Shenkar Street
Herzliya, Israel

Statement on Form F-1
2021

Re: REE Automotive Ltd.
Registration

Filed on August 20,
File No. 333-258963

Dear Mr. Aviv:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

McConnell at 202-551-3709 with any questions.

Please contact Anne

Sincerely,

Division of Corporation Finance
Office of Manufacturing