

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

August 26, 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-1**  
**Filed August 20, 2021, as amended**  
**File No. 333-258963**

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 August 30, 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]*

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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

*[Signature Page to Acceleration Request]*

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