



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 15, 2020

James H. Litinsky  
President and Chief Executive Officer  
MP Materials Corp. / DE  
6720 Via Austi Parkway, Suite 450  
Las Vegas, Nevada 89119

**Re: MP Materials Corp. / DE  
Registration Statement on Form S-1  
Filed December 9, 2020  
File No. 333-251239**

Dear Mr. Litinsky:

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.

Please contact Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Michael P. Heinz