



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2021

Hans Thomas  
Chief Executive Officer  
10X Capital Venture Acquisition Corp.  
1 World Trade Center, 85th Floor  
New York, NY 10007

**Re: 10X Capital Venture Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 10, 2021**  
**File No. 001-39737**

Dear Mr. Thomas:

We have reviewed your filing 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A Filed March 10, 2021

General

1. Please revise the proxy statement to comply with the comments issued in regard to REE Automotive Ltd's Form F-4 filed on March 10, 2021.

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.

Hans Thomas  
10X Capital Venture Acquisition Corp.  
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You may contact SiSi Cheng, Staff Accountant, at (202) 551-5004 or Anne McConnell, Staff Accountant, at (202) 551-3709 if you have questions regarding comments on the financial statements and related matters. Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Perry Hindin, Special Counsel, at (202) 551-3444 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Jeffrey A. Letalien