



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2022

David Goldberg  
Chief Financial Officer  
REE Automotive Ltd.  
Kibbutz Glil-Yam  
Israel 4690500

**Re: REE Automotive Ltd.  
Registration Statement on Form F-3  
Filed August 16, 2022  
File No. 333-266902**

Dear Mr. Goldberg:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Colin Diamond