



DIVISION OF
CORPORATION FINANCE

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

February 5, 2024

Daniel Barel
Chief Executive Officer
REE Automotive Ltd.
Kibbutz Glil-Yam
Israel, 4690500

**Re: REE Automotive Ltd.
Registration Statement on Form F-3
Filed January 29, 2024
File No. 333-276757**

Dear Daniel Barel:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing