



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2022

Juan Sagales  
General Counsel  
Wallbox N.V.  
Carrer del Foc, 68  
Barcelona, Spain 08038

**Re: Wallbox N.V.**  
**Registration Statement on Form F-3**  
**Filed November 14, 2022**  
**File No. 333-268347**

Dear Juan Sagales:

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 Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing