



DIVISION OF
CORPORATION FINANCE

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

July 25, 2023

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 July 19, 2023
File No. 333-273323

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

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Isabelle Maree Sawhney