

INNOVIZ TECHNOLOGIES LTD.

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March 11, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Real Estate & Construction
100 F Street, N.E.
Washington, D.C. 20549-6010

Attn: Jay Ingram
Thomas Jones
Ernest Greene
Kevin Stertzel

**Re: Innoviz Technologies Ltd.
Registration Statement on Form F-4
File No. 333-252023**

Ladies and Gentlemen:

Innoviz Technologies Ltd. (the "**Registrant**") hereby requests, pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-captioned Registration Statement to 5:00 P.M., Washington, D.C. time, on March 11, 2021 or as soon as practicable thereafter, unless the Registrant notifies you otherwise prior to such time.

Thank you for your assistance in this matter.

[Signature Page follows]

Very truly yours,

INNOVIZ TECHNOLOGIES LTD.

By: /s/ Eldar Cegla
Eldar Cegla
Chief Financial Officer

Cc (via email):

Dana Nutkevich, Innoviz Technologies Ltd.
Ryan J. Maieron, Latham & Watkins LLP
Raanan Lerner, Meitar | Law Offices
Jeffrey M. Gallant, Graubard Miller