

August 3, 2021

Via EDGAR Transmission

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

Attention: Sherry Haywood

**Re: Innoviz Technologies Ltd.
Registration Statement on Form F-1
Filed July 27, 2021
Registration No. 333-258203**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on August 5, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such later time as Innoviz Technologies Ltd. (the "**Company**") or its counsel may request via telephone call to the staff. Please contact Ryan J. Maieron of Latham & Watkins LLP, counsel to the Company, at (713) 546-7420, or in his absence, Ryan J. Lynch at (713) 546-7404, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

[Signature Page Follows]

Sincerely yours,

Innoviz Technologies Ltd.

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

cc: Ryan J. Maierson
Ryan J. Lynch