

**Navitas Semiconductor Corporation**  
22 Fitzwilliam Square South  
D02 FH68, Dublin, Ireland  
(844) 654-2642

December 2, 2021

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, NE  
Washington, DC 20549

Attention: Erin Donahue

**Re: Navitas Semiconductor Corporation  
Registration Statement on Form S-1  
File No. 333-261323**

**Acceleration Request**

**Requested Date: December 6, 2021  
Requested Time: 4:00 p.m., Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Navitas Semiconductor Corporation (the "Company") hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that such Registration Statement will become effective at 4:00 p.m., Eastern Time, on Monday, December 6, 2021, or as soon thereafter as practicable.

Please call Andrew Ledbetter of DLA Piper LLP (US), counsel to the Registrant, at (206) 839-4845, to confirm the effectiveness of the Registration Statement, or with any comments or questions regarding this matter.

Sincerely,

/s/ Gene Sheridan

Gene Sheridan  
Chief Executive Officer

cc: **Navitas Semiconductor Corporation**  
Todd Glickman, Interim Chief Financial Officer  
Paul Delva, Sr. V.P. General Counsel & Secretary

**DLA Piper LLP (US)**  
Andrew Ledbetter