

November 30, 2021

Paul D. Delva  
Sr. V.P., General Counsel and Secretary  
Navitas Semiconductor Corp  
2101 East El Segundo Boulevard, Suite 205  
El Segundo, CA 90245

Semiconductor Corp

2021

Re: Navitas

Form S-1  
Filed November 24,  
File No. 333-261323

Dear Mr. Delva:

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 Erin Donahue at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing