

Navitas Semiconductor Corporation

3520 Challenger Street Torrance, CA 90503-1640

Tel.: (844) 654-2642

VIA EDGAR

April 26, 2023

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

Attention: Gregory Herbers

Re: **Navitas Semiconductor Corporation**

Registration Statement on Form S-3

File No. 333-269752

Request for Acceleration of Effective Date April 28, 2023 Requested Date:

Requested Time: 4:00 p.m., Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, Navitas Semiconductor Corporation respectfully requests that the Securities and Exchange Commission accelerate the effective date of the above-referenced registration statement, and declare the registration statement effective as of 4:00 p.m., Eastern Time, on Friday, April 28, 2023, or as soon thereafter as practicable.

It would be appreciated if, as soon as the registration statement is declared effective, you would so inform the undersigned at (844) 654-2642 or via email to paul.delva@navitassemi.com.

Yours very truly,

NAVITAS SEMICONDUCTOR CORPORATION

By: /s/ Paul D. Delva Paul D. Delva

Sr. V.P., General Counsel and Secretary