

**LUMINAR TECHNOLOGIES, INC.**  
2603 Discovery Drive, Suite 100  
Orlando, Florida 32826

February 1, 2022

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Gregory Herbers

**Re: Luminar Technologies, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-262250**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Luminar Technologies, Inc. (the “**Company**”) hereby requests that the U.S. Securities and Exchange Commission (the “**Commission**”) take appropriate action to declare the above-referenced Registration Statement on Form S-3 to become effective on Thursday, February 3, 2022, at 4:30 p.m., Eastern Time, or as soon as practicable thereafter.

The Company hereby authorizes Daniel Kim of Orrick, Herrington & Sutcliffe LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company requests that it be notified of such effectiveness by a telephone call to Daniel Kim of Orrick, Herrington & Sutcliffe LLP at (310) 633-2803.

Very truly yours,

**Luminar Technologies, Inc.**

By: /s/ Thomas J. Fennimore  
Name: Thomas J. Fennimore  
Title: Chief Financial Officer

cc: Daniel Kim, Orrick, Herrington & Sutcliffe LLP