

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

April 28, 2023

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-4
File No. 333-270152

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-4 to become effective on May 2, 2023, at 4:00 pm, 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