

July 23, 2021

Thomas Fennimore  
Chief Financial Officer  
Luminar Technologies, Inc./DE  
2603 Discovery Drive, Suite 100  
Orlando, Florida 32826

Technologies, Inc./DE

Statement on Form S-1

Re: Luminar

Registration

Filed July 16, 2021

File No. 333-257989

Dear Mr. Fennimore:

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 Geoff

Kruczek at (202) 551-3641 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Daniel S. Kim