



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 7, 2023

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

**Re: Luminar Technologies, Inc./DE**  
**Registration Statement on Form S-3**  
**Filed March 1, 2023**  
**File No. 333-270151**

Dear Thomas 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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing