



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2023

Jacob (Kobi) Marinka  
Chief Executive Officer  
Arbe Robotics Ltd.  
107 HaHashmonaim St.  
Tel Aviv-Yafo, Israel

**Re: Arbe Robotics Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed March 22, 2023**  
**File No. 001-40884**

Dear Jacob (Kobi) Marinka:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology