

July 21, 2021

Stephen Walker
Chief Financial Officer
Taboola.com Ltd.
16 Madison Square West
7th Floor
New York, NY 10010

Re: Taboola.com Ltd.
Registration

Statement on Form F-1

Filed July 13, 2021
File No. 333-257879

Dear Mr. Walker:

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 Katherine Wray, Staff Attorney, at 202-551-3483 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Chris Van Buren