

TABOOLA.COM LTD.
16 Madison Square West
7th Floor
New York, NY 10010

June 4, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, N.E.
Washington, D.C. 20549-6010

Attn: Jeff Kauten
Larry Spigel
Lisa Etheredge
Robert Littlepage

Re: Taboola.com Ltd.
Registration Statement on Form F-4
File No. 333-255684

Ladies and Gentlemen:

Taboola.com Ltd. (the “**Registrant**”) hereby requests, pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-captioned Registration Statement to 12:00 P.M., Washington, D.C. time, on June 7, 2021 or as soon as practicable thereafter, unless the Registrant notifies you otherwise prior to such time.

Thank you for your assistance in this matter.

[Signature Page follows]

Very truly yours,

TABOOLA.COM LTD.

By: /s/ Stephen Walker
Stephen Walker
Chief Financial Officer

cc: (via e-mail)

Adam Singolda, Taboola.com Ltd.
Marc D. Jaffe, Latham & Watkins LLP
Justin G. Hamill, Latham & Watkins LLP
Michael Kaplan, Davis Polk & Wardwell LLP
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