

October 11, 2023

Gal Krubiner
Chief Executive Officer
Pagaya Technologies Ltd.
90 Park Ave
New York, NY 10016

Ltd.

Statement on Form F-3
2023

Re: Pagaya Technologies
Registration
Filed October 4,
File No. 333-274862

Dear Gal Krubiner:

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.

Adegbuyi at 202-551-8754 with any questions.

Please contact Aisha

Sincerely,

Division of Corporation Finance
Office of Finance

cc:

John McKenna, Esq.