

May 1, 2023

Michael Kurlander
Chief Financial Officer
Pagaya Technologies Ltd.
Azrieli Sarona Bldg, 54th Floor
121 Derech Menachem Begin
Tel-Aviv 6701203, Israel

Ltd.
Statement on Form F-1
2023

Re: Pagaya Technologies
Registration
Filed April 20,
File No. 333-271343

Dear Michael Kurlander:

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.

Stickel at 202-551-3324 with any questions.

Please contact John

Sincerely,

Division of Corporation Finance

Office of Finance