



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2024

Gal Krubiner  
Chief Executive Officer  
Pagaya Technologies Ltd.  
90 Park Ave, 20th Floor  
New York, NY 10016

**Re: Pagaya Technologies Ltd.**  
**Registration Statement on Form F-3**  
**Filed November 21, 2024**  
**File No. 333-283393**

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.

Please contact Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Byron B. Rooney, Esq.