

Matterport, Inc.
352 East Java Drive
Sunnyvale, CA 94089

August 24, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010
Attention: Jeff Kauten

Re: **Matterport, Inc.**
Registration Statement on Form S-1
File No. 333-258936

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the above-referenced Registration Statement on Form S-1 (the "Registration Statement") of Matterport, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m. Eastern Time on August 26, 2021, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Ryan Maierson at (713) 546-740 or, in his absence, Thomas Brandt at (713) 546-7486.

Thank you for your assistance in this matter.

Very truly yours,

MATTERPORT, INC.

By: /s/ Judi Otteson
Judi Otteson
General Counsel

cc: R.J. Pittman, Matterport, Inc.
Thomas G. Brandt, Latham & Watkins LLP
Ryan J. Maierson, Latham & Watkins LLP