

August 23, 2021

R.J. Pittman  
Chief Executive Officer  
Matterport, Inc.  
352 East Java Drive  
Sunnyvale, CA 94089

Re: Matterport, Inc.  
Registration

Statement on Form S-1  
2021

Filed August 19,  
File No. 333-258936

Dear Mr. Pittman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Jeff Kauten, Staff Attorney, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Thomas G. Brandt