

December 9, 2021

Richard Hawwa
Chief Financial Officer
Embark Technology, Inc.
424 Townsend Street
San Francisco, California 94107

Inc.

Statement on Form S-1
2021

Re: Embark Technology,
Registration
Filed November 24,
File No. 333-261324

Dear Mr. Hawwa:

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 Kathleen Krebs, Special Counsel, at 202-551-3350, or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc:
Esq.

Shagufa R. Hossain,