

Embark Technology, Inc.

424 Townsend Street
San Francisco, CA 94107

December 10, 2021

Via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: **Embark Technology, Inc.**
Registration Statement on Form S-1
Filed December 8, 2021
File No. 333-261324

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Embark Technology, Inc. (the "**Company**") hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-261324) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on December 13, 2021 or as soon as practicable thereafter.

* * * *

The Company requests that it be notified of such effectiveness by a telephone call to Rachel Sheridan of Latham & Watkins LLP at (202) 637-2139 or to Shagufa Hossain of Latham & Watkins LLP at (202) 637-2323 and that such effectiveness also be confirmed in writing.

Sincerely,

Richard Hawwa

/s/ Richard Hawwa

Name: Richard Hawwa

Title: Chief Financial Officer

cc: Siddhartha Venkatesan, Chief Legal Officer, Embark Technology, Inc.
Rachel W. Sheridan, Latham & Watkins LLP
Shagufa R. Hossain, Latham & Watkins LLP
Samuel D. Rettew, Latham & Watkins LLP
