

**Arbe Robotics Ltd.**  
**HaHashmonaim St. 107**  
**Tel Aviv-Yafo**  
**Israel**

May 9, 2023

VIA EDGAR  
Division of Corporation Finance  
Office of Technology  
U.S. Securities and Exchange Commission  
Washington, DC 20549

**Re: Arbe Robotics Ltd.**  
**Form 20-F for the year ended December 31, 2022**  
**Filed March 22, 2023 July 30, 2021**  
**File No. 001-40884**

Ladies and Gentlemen:

Arbe Robotics Ltd. (the "Company") hereby transmits its response to the letter received from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), dated April 26, 2023. For ease of reference, we have repeated the Commission's comment in this response letter. An amendment to the Company's 20-F is being submitted publicly to accompany this response letter.

Form 20-F for the Fiscal Year Ended December 31, 2022

Item 15. Controls and Procedures, page 85

1. Please file an amended Form 20-F to include management's report on internal control over financial reporting. Refer to Item 15(b) of Form 20-F and Question 2 of the Frequently Asked Questions for Exemptive Order on Management's Report on Internal Control over Financial Reporting available at: <https://www.sec.gov/divisions/corpfin/faq012105.htm>.

Response: Item 15 has been amended to include disclosure Management's Report on Internal Control over Financial Reporting and its conclusion that its disclosure control over financial reporting were effective.

Very truly yours.

/s/ Jacob (Kobi) Marinka  
Jacob (Kobi) Marinka, CEO