

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

October 28, 2020

Anand Gopalan Chief Executive Officer Velodyne Lidar, Inc. 5521 Hellyer Avenue San Jose, California 95138

> Re: Velodyne Lidar, Inc. Registration Statement on Form S-1 Filed October 19, 2020 File No. 333-249551

Dear Mr. Gopalan:

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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Jeffrey R. Vetter, Esq.