



DIVISION OF
CORPORATION FINANCE

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

September 30, 2021

Peter Beck
Chief Executive Officer
Rocket Lab USA, Inc.
3881 McGowen Street
Long Beach, CA 90808

**Re: Rocket Lab USA, Inc.
Registration Statement on Form S-1
Filed September 24, 2021
File No. 333-259797**

Dear Mr. Beck:

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 Jennifer Angelini at 202-551-3047 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: W. Stuart Ogg