



DIVISION OF
CORPORATION FINANCE

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

June 29, 2021

Luke Schoenfelder
Chief Executive Officer
Latch, Inc.
508 West 26th Street, Suite 6G
New York, NY 10011

Re: Latch, Inc.
Registration Statement on Form S-1
Filed June 25, 2021
File No. 333-257373

Dear Mr. Schoenfelder:

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 Cara Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Nick Dhesi