

August 4, 2021

Steffen Pietzke
Chief Financial Officer
Enovix Corp
3501 W. Warren Avenue
Fremont, CA 94538

Statement on Form S-1
2021

Re: Enovix Corp
Registration

Filed August 2,

File No. 333-258146

Dear Mr. Pietzke:

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.

Eastman at (202) 551-3794 with any questions.

Please contact Charles

Sincerely,

Division of Corporation Finance

Office of Manufacturing