

November 8, 2021

VIA EDGAR

Division of Corporation Finance
Office of Finance
Securities and Exchange Commission 100 F Street, N.E.
Washington, D.C. 20549

Re: ION Acquisition Corp. 2, Ltd.
Amendment No. 3 to Registration Statement on Form S-4
Filed November 5, 2021
File No. 333-258472

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the Securities and Exchange Commission promulgated under the Securities Act of 1933, as amended, ION Acquisition Corp. 2 Ltd. hereby respectfully requests that the effective date of the above-captioned Registration Statement on Form S-4, as amended (the "Registration Statement") be accelerated to, and that the Registration Statement be declared effective at 3:30 p.m., prevailing Eastern Time, on November 10, 2021, or as soon as practicable thereafter.

Please contact Jason Rocha (email: jason.rocha@whitecase.com or telephone: (713) 496-9732) or Colin Diamond (email: cdiamond@whitecase.com or telephone: (212) 819-8754) of White & Case LLP with any questions and please notify one or more of them when this request for acceleration has been granted.

[Signature Page Follows]

cc: Jason Rocha, White & Case LLP
Colin Diamond, White & Case LLP

Sincerely,
By: /s/ Anthony Reich
Name: Anthony Reich
Title: Chief Financial Officer
