November 8, 2021

Salvatore Palella Chief Executive Officer Helbiz, Inc. 32 Old Slip New York, NY 10005

> Re: Helbiz, Inc. Registration

Statement on Form S-1

Filed October 27,

2021

File No. 333-260536

Dear Mr. Palella:

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 Ryan

Lichtenfels at 703-434-0122 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc: William S. Rosenstadt