

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

August 4, 2021

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

Re: Enovix Corp

Registration Statement on Form S-1 Filed August 2, 2021

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.

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

Sincerely,

Division of Corporation Finance Office of Manufacturing