

ARKO Corp.

8565 Magellan Parkway
Suite 400
Richmond, Virginia 23227-1150

January 28, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attention: Taylor Beech

**RE: ARKO Corp. (the "Company")
Registration Statement on Form S-1
(File No. 333-252302) (the "Registration Statement")**

Dear Ms. Beech:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 5:00 p.m. on February 1, 2021, or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

ARKO CORP.

By: /s/ Arie Kotler

Name: Arie Kotler

Title: Chairman and Chief Executive Officer