



DIVISION OF
CORPORATION FINANCE

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

June 10, 2024

Robert Giammatteo
Chief Financial Officer
ARKO Corp.
8565 Magellan Parkway, Suite 400
Richmond, Virginia 23227

Re: ARKO Corp.
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-39828

Dear Robert Giammatteo:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services