

**ARKO Corp.**  
8565 Magellan Parkway  
Suite 400  
Richmond, Virginia 23227-1150

February 4, 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. 333-252106) (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 8, 2021, or as soon thereafter as practicable.

[Signature page follows]

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Very truly yours,

**ARKO CORP.**

By: /s/ Arie Kotler

Name: Arie Kotler

Title: Chairman, President and Chief Executive  
Officer