

**Lionheart Acquisition Corporation II**  
4218 NE 2nd Avenue  
Miami, Florida 33137

August 12, 2020

**VIA EDGAR & TELECOPY**

Ms. Erin Purnell  
Division of Corporation Finance  
Office of Manufacturing  
U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**RE:           Lionheart Acquisition Corporation II (the “Company”)  
Registration Statement on Form S-1  
(File No. 333-240130) (the “Registration Statement”)**

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Dear Ms. Purnell:

On August 11, 2020, the Company requested acceleration of the effective date and time of the Registration Statement to Thursday, August 13, at 4:00 p.m., or as soon thereafter as practicable. The Company hereby withdraws such request until further notice.

[Signature page follows]

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Very truly yours,

**LIONHEART ACQUISITION CORPORATION II**

By: /s/ Paul Rapisarda

Name: Paul Rapisarda

Title: Chief Financial Officer

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Acceleration Request:  
333-240130

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