

September 30, 2021

Peter Beck
Chief Executive Officer
Rocket Lab USA, Inc.
3881 McGowen Street
Long Beach, CA 90808

Inc.

Statement on Form S-1
2021

Re: Rocket Lab USA,
Registration
Filed September 24,
File No. 333-259797

Dear Mr. Beck:

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 Jennifer
Angelini at 202-551-3047 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

W. Stuart Ogg