

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

DIVISION OF CORPORATION FINANCE

October 30, 2023

Tony Aquila Chief Executive Officer Canoo Inc. 19951 Mariner Avenue Torrance, California 90503

Re: Canoo Inc. Registration Statement on Form S-3 Filed on October 24, 2023 File No. 333-275145

Dear Tony Aquila:

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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing