

**Canoo Inc.**  
19951 Mariner Avenue  
Torrance, California 90503

May 27, 2022

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Gregory Herbers

Re: Canoo Inc.  
Registration Statement on Form S-3  
Filed May 20, 2022  
File No. 333-265123

Ladies and Gentlemen:

Canoo Inc. (the “Company”) hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (the “Registration Statement”), File No. 333-265123 to 4:00 p.m., Eastern Time, on Wednesday, June 1, 2022, or as soon thereafter as practicable.

Please contact Kevin Frank of Kirkland & Ellis LLP, special counsel to the Company, at (312) 862-3373 as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Hector Ruiz

Hector Ruiz

General Counsel and Corporate Secretary

---