

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

November 2, 2023

**VIA EDGAR**

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

Attention: Bradley Ecker

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

Ladies and Gentlemen:

Canoo Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-275145) (the "Registration Statement"), filed by the Company with the Securities and Exchange Commission on October 24, 2023, to 4:00 p.m., Eastern Time, on Monday, November 6, 2023, 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

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