

Canoo Inc.
19951 Mariner Avenue
Torrance, California 90503

July 18, 2024

VIA EDGAR

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

Attention: Erin Donahue and Erin Purnell

Re: Canoo Inc.
Registration Statement on Form S-3, as amended
Filed June 21, 2024
File No. 333-280390

Ladies and Gentlemen:

Canoo Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-280390) (as amended, the "Registration Statement"), filed by the Company with the Securities and Exchange Commission on June 21, 2024, to 4:00 p.m., Eastern Time, on Monday, July 22, 2024, 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
