

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

July 26, 2024

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

Re: Canoo Inc.

Registration Statement on Form S-3

Filed July 23, 2024 File No. 333-280962

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 Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Kevin M. Frank