



DIVISION OF
CORPORATION FINANCE

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

December 22, 2023

Matthew Safaii
Chief Executive Officer
Arrowroot Acquisition Corp.
4553 Glencoe Ave
Suite 200
Marina Del Rey, CA 90292

**Re: Arrowroot Acquisition Corp.
Amendment No. 2 to Registration Statement on Form S-4
Filed December 7, 2023
File No. 333-274333**

Dear Matthew Safaii:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 29, 2023 letter.

Amendment No. 2 to the Registration Statement on Form S-4

Unaudited Pro Forma Condensed Combined Financial Information

The PIPE Investment, page 108

1. Please highlight material differences in the terms and price of securities issued at the time of the IPO as compared to private placements contemplated at the time of the business combination. Disclose if the Sponsors, directors and officers or their affiliates will participate in the private placement.

Matthew Safai
Arrowroot Acquisition Corp.
December 22, 2023
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Notes to Consolidated Financial Statements

Revenue Recognition, page F-14

2. We note your response to prior comment no. 6 and continue to evaluate your revenue recognition policy. We may have further comments.

Please contact Amanda Kim at 202-551-3241 or Stephen Krikorian at 202-551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Charli Gibbs-Tabler at 202-551-6388 or Jan Woo at 202-551-3453 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Justin Anslow