



DIVISION OF
CORPORATION FINANCE

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

January 6, 2022

Douglas Campoli
Chief Financial Officer and Treasurer
Arcimoto Inc.
2034 West 2nd Avenue
Eugene, Oregon 97402

Re: Arcimoto Inc.
Registration Statement on Form S-3
Filed December 30, 2021
File No. 333-261955

Dear Mr. Campoli:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: David Mannheim