



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

DIVISION OF  
CORPORATION FINANCE

May 28, 2021

Boon Sim  
Chief Executive Officer and Chief Financial Officer  
Artius Acquisition Inc.  
3 Columbus Circle, Suite 2215  
New York, NY 10019

**Re: Artius Acquisition Inc.  
Registration Statement on Form S-4, as amended  
Exhibit Nos. 10.42, 10.43, 10.44, 10.45, 10.46  
Filed May 25, 2021  
File No. 333-254012**

Dear Mr. Sim:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance