



DIVISION OF
CORPORATION FINANCE

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

April 18, 2022

Christen Romero
General Counsel
Xos, Inc.
3550 Tyburn Street
Los Angeles, California 90065

Re: Xos, Inc.
Registration Statement on Form S-1
Filed April 13, 2022
File No. 333-264258

Dear Mr. Romero:

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: Dave Peinsipp