

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

August 5, 2022

Daniel Chin General Counsel Arrival 60A, rue des Bruyères L-1274 Howald Grand Duchy of Luxembourg

Re: Arrival

**Registration Statement on Form F-3** 

Filed August 2, 2022 File No. 333-266472

Dear Mr. Chin:

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: Jeffrey C. Cohen