



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2023

Thomas Olivier  
Chief Financial Officer  
Arrowroot Acquisition Corp.  
4553 Glencoe Ave, Suite 200  
Marina Del Ray, CA 90292

**Re: Arrowroot Acquisition Corp.**  
**Form 8-K/A filed September 1, 2023**  
**File No. 001-40129**

Dear Thomas Olivier:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction