



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2023

Claire McDonough  
Chief Financial Officer  
Rivian Automotive, Inc.  
14600 Myford Road  
Irvine, California 92606

**Re: Rivian Automotive, Inc.**  
**Form 10-K For the Fiscal Year Ended December 31, 2022**  
**Filed February 28, 2023**  
**File No. 001-41042**

Dear Claire McDonough:

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 Manufacturing