

March 24, 2023

Mark Hanchett  
Chief Executive Officer  
Atlis Motor Vehicles Inc  
1828 N Higley Rd., Suite 116  
Mesa, Arizona 85205

Vehicles Inc

Statement on Form S-4  
2023

Re: Atlis Motor

Draft Registration  
Submitted March 20,  
CIK No. 0001722969

Dear Mark Hanchett:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Bradley  
Ecker at (202) 551-4985 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing