

August 23, 2022

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

Vehicles Inc
Amendment No. 9 on Form 1-A
2022

Re: Atlis Motor
Post-Qualification
Filed August 8,
File No. 024-11714

Dear Mr. Hanchett:

We have reviewed your amendment and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Post-Qualification Amendment No. 9 on Form 1-A filed August 8, 2022
Corporate Reorganization, page 5

1. We note the disclosures regarding your planned listing and corporate reorganization. Please revise to clarify the following:

the chronological timing of each step involved in the listing and reorganization transactions; what company will be listed and file the post-qualification amendment and Form 8-A. This offering statement indicates that Atlis Motors has filed or will file the documents, but your disclosure suggests that ATLIS will be the listed company; explain on what exemption you will rely regarding the exchange between ATLIS and Atlis Motors. Include in your response the facts supporting the exemption you claim; and if you intend to rely on Regulation A+ for that exchange, explain how you met each

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of the applicable criteria to conduct that transaction. Include in your response how Atlis Motors' offering amount would impact the availability of Regulation A+. Experts, page 68

2. Reconcile the disclosure here regarding the identity of counsel who will provide the opinion with the identity of counsel in the opinion actually filed with this offering statement.

We will consider qualifying your offering statement at your request. If

a participant in
your offering is required to clear its compensation arrangements with FINRA,
please have
FINRA advise us that it has no objections to the compensation arrangements
prior to
qualification.

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 Geoff Kruczek at (202) 551-3641 or Jay Ingram, Legal
Branch Chief, at
(202) 551-3397 with any other questions.

FirstName LastNameMark Hanchett
Corporation Finance
Comapany NameAtlis Motor Vehicles Inc
Manufacturing
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cc: Mike Blankenship
FirstName LastName

Sincerely,
Division of
Office of