September 2, 2022

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

Re: Atlis Motor

Vehicles Inc

Post-Qualification

Amendment No. 10 on Form 1-A

Filed August 29,

2022

File No. 024-11714

Dear Mr. Hanchett:

We have reviewed your amendment and have the following comment. In our comment,

 $\hbox{ Please respond to this letter by amending your offering statement and providing the } \\$

requested information. If you do not believe our comment applies to your facts and

circumstances or do not believe an amendment is appropriate, please tell us why in your $\ensuremath{\mathsf{S}}$

response. After reviewing any amendment to your offering statement and the information you $% \left(1\right) =\left(1\right) +\left(1\right)$

provide in response to this comment, we may have additional comments.

Post-qualification Amendment No. 10 on Form 1-A filed August 29, 2022

Corporate Reorganization, page 5

1. Please expand your response to prior comment 1 to clarify on what exemption you will rely for the exchange between ATLIS and Atlis Motors and, if you intend to rely on Regulation A+, how you satisfy all applicable criteria, including the offering amount limitation. Given that your response to the third and fourth bullets of that comment states you will "continue to rely on Regulation A+" after the transactions, it is unclear how those transactions will be effected. It is similarly unclear how you concluded this offering and the exchange will, on a combined basis, not exceed \$75 million. Your response merely states, without detail or analysis, that the total value of the offering will be below that

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 $% \left(1\right) =\left(1\right) \left(1\right) +\left(1\right) \left(1\right) \left(1\right) +\left(1\right) \left(1\right) \left($

Mark Hanchett

Atlis Motor Vehicles Inc

September 2, 2022

Page 2

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 at (202)

551-3397 with any other questions.

FirstName LastNameMark Hanchett

Corporation Finance Comapany NameAtlis Motor Vehicles Inc

Manufacturing
September 2, 2022 Page 2
cc: Mike Blankenship
FirstName LastName

Sincerely,

Division of

Office of