

February 8, 2023

Matthew Safaii  
Chief Executive Officer  
Arrowroot Acquisition Corp.  
4553 Glencoe Ave. Suite 200  
Marina Del Rey, CA 90290

Acquisition Corp.

Statement on Schedule 14A  
2023

Re: Arrowroot

Preliminary Proxy

Filed February 2,

File No. 001-40129

Dear Matthew Safaii:

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

cc:

Jocelyn Arel, Esq.