

September 5, 2023

Thomas Olivier  
Chief Financial Officer  
Arrowroot Acquisition Corp.  
4553 Glencoe Ave, Suite 200  
Marina Del Ray, CA 90292

Acquisition Corp.

September 1, 2023

Re: Arrowroot

Form 8-K/A filed

File No. 001-40129

Dear Thomas Olivier:

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