

December 22, 2023

Matthew Safaii  
Chief Executive Officer  
Arrowroot Acquisition Corp.  
4553 Glencoe Ave  
Suite 200  
Marina Del Rey, CA 90292

Acquisition Corp.

Registration Statement on Form S-4  
2023

Re: Arrowroot

Amendment No. 2 to  
Filed December 7,  
File No. 333-274333

Dear Matthew Safaii:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies 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 registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 29, 2023 letter.

Amendment No. 2 to the Registration Statement on Form S-4

Unaudited Pro Forma Condensed Combined Financial Information  
The PIPE Investment, page 108

1. Please highlight material differences in the terms and price of securities issued at the time of the IPO as compared to private placements contemplated at the time of the business combination. Disclose if the Sponsors, directors and officers or their affiliates will participate in the private placement.

Matthew Safaii  
FirstName LastNameMatthew  
Arrowroot Acquisition Corp. Safaii  
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December NameArrowroot  
2023 Acquisition Corp.

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Page 2 22, 2023 Page 2  
FirstName LastName  
Notes to Consolidated Financial Statements  
Revenue Recognition, page F-14

2. We note your response to prior comment no. 6 and continue to evaluate your revenue recognition policy. We may have further comments.

Please contact Amanda Kim at 202-551-3241 or Stephen Krikorian at 202-551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Charli Gibbs-Tabler at 202-551-6388 or Jan Woo at 202-551-3453 with any other questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Justin Anslow