



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 13, 2026

Chris Anthony  
Co-Chief Executive Officer  
Aptera Motors Corp  
5818 El Camino Real  
Carlsbad, California 92008

**Re: Aptera Motors Corp  
Registration Statement on Form S-1  
Filed on April 9, 2026  
File No. 333-294942**

Dear Chris Anthony:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing