

July 21, 2021

Joshua Lee, Esq.  
General Counsel  
Origin Materials, Inc.  
930 Riverside Parkway, Suite 10  
West Sacramento, CA 95605

Inc.

Statement on Form S-1

Re: Origin Materials,

Registration

Filed July 15, 2021  
333-257931

Dear Mr. Lee:

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 Tom

Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Matthew P. Dubofsky