

BY EDGAR

David Link
James Lopez
Assistant Director
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Artius Acquisition Inc.
Draft Registration Statement on Form S-1
Submitted February 12, 2020
CIK No. 0001802457**

Dear Mr. Link and Mr. Lopez:

We set forth below the response of Artius Acquisition Inc. (the "Company") to the comment of the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") in its letter dated March 6, 2020 with respect to the draft registration statement on Form S-1 (the "Registration Statement") submitted on February 12, 2020. We have reproduced below in bold the Staff's comment and have provided the Company's response following the comment.

Draft Registration Statement on Form S-1 submitted February 12, 2020

Principal Shareholders, page 114

- 1. We note that Artius Acquisition Partners LLC, your sponsor, beneficially owns 11,500,000 Class B ordinary shares. Please revise to identify the natural persons who are the ultimate beneficial owners of those shares. See Rule 13d-3 under the Securities Exchange Act of 1934.**

The Company has revised the disclosure, which can be found on page 119 of the updated Registration Statement, as requested.

We hope that the Company's response above adequately addresses the Staff's comment. If the Staff has any questions or requires any additional information, please do not hesitate to contact Nicolas Grabar or Adam J. Brenneman at Cleary Gottlieb Steen & Hamilton LLP at 212 225 2000.

Very truly yours,

/s/ Boon Sim

Boon Sim

Chief Executive Officer and Chief Financial Officer

cc: Charles Drucker
Artius Acquisition Inc.

Nicolas Grabar
Adam J. Brenneman
Cleary Gottlieb Steen & Hamilton LLP