

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

June 17, 2021

Erik Anderson Chief Executive Officer Decarbonization Plus Acquisition Corp 2744 Sand Hill Road Suite 100 Menlo Park, CA 94025

> Re: Decarbonization Plus Acquisition Corp Revised Preliminary Proxy Statement on Schedule 14A Filed June 16, 2021 File No. 001-39632

Dear Mr. Anderson:

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 Manufacturing