

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

August 14, 2023

Bala Padmakumar Chief Executive Officer Monterey Capital Acquisition Corporation 419 Webster Street Monterey, California 93940

> Re: Monterey Capital Acquisition Corporation Form 10-K for the Year Ended December 31, 2022 Filed April 20, 2023 File No. 001-41389

Dear Bala Padmakumar:

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 Energy & Transportation