

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

DIVISION OF CORPORATION FINANCE

August 29, 2023

Gary Wunderlich President and Chief Financial Officer Live Oak Crestview Climate Acquisition Corp. 40 S Main Street, #2550 Memphis, TN 38103

> Re: Live Oak Crestview Climate Acquisition Corp. Form 10-K for the fiscal year ended December 31, 2022 Filed March 29, 2023 File No. 001-40832

Dear Gary Wunderlich:

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 Real Estate & Construction