



DIVISION OF
CORPORATION FINANCE

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

March 7, 2025

Raghu Kilambi
Chief Executive Officer
Clean Energy Special Situations Corp.
12600 Hill County Blvd.
Suite R-275
Austin, TX 78738

**Re: Clean Energy Special Situations Corp.
Preliminary Proxy Statement on Schedule 14A
Filed February 14, 2025
File No. 001-40757**

Dear Raghu Kilambi:

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

cc: Louis A. Bevilacqua, Esq.