



DIVISION OF
CORPORATION FINANCE

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

January 5, 2022

Colin James Deller
Chief Executive Officer
ClearSign Technologies Corporation
12870 Interurban Avenue South
Seattle, WA 98168

Re: ClearSign Technologies Corp.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 31, 2021
File No. 001-35521

Dear Mr. Deller:

We have completed our review of your filings. 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 Life Sciences