



DIVISION OF  
CORPORATION FINANCE

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

May 29, 2024

Colin Deller  
Chief Executive Officer  
ClearSign Technologies Corporation  
8023 East 63rd Place, Suite 101  
Tulsa, OK 74133

**Re: ClearSign Technologies Corporation**  
**Registration Statement on Form S-1**  
**Filed May 20, 2024**  
**File No. 333-279550**

Dear Colin Deller:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Blake Baron, Esq.