



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2024

Jack Guo  
Chief Financial Officer  
Constellium SE  
Washington Plaza  
40-44 rue Washington  
75008 Paris  
France

**Re: Constellium SE**  
**Form 20-F for the fiscal year ended December 31, 2022**  
**Filed March 14, 2023**  
**File No. 001-35931**

Dear Jack Guo:

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 Manufacturing