



DIVISION OF
CORPORATION FINANCE

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

November 9, 2021

Bradley Meader
Chief Financial Officer
Custom Truck One Source, Inc.
7701 Independence Avenue
Kansas City, MO 64125

Re: Custom Truck One Source, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 9, 2021
File No. 001-38186

Dear Mr. Meader:

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 Trade & Services