



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

DIVISION OF  
CORPORATION FINANCE

June 17, 2021

Erik Anderson  
Chief Executive Officer  
Decarbonization Plus Acquisition Corp  
2744 Sand Hill Road  
Suite 100  
Menlo Park, CA 94025

**Re: Decarbonization Plus Acquisition Corp**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed June 16, 2021**  
**File No. 001-39632**

Dear Mr. Anderson:

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