



DIVISION OF
CORPORATION FINANCE

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

July 21, 2023

Suren Ajarapu
Chief Executive Officer
Kernel Group Holdings, Inc.
515 Madison Avenue, Suite 8078
New York, NY 10022

Re: Kernel Group Holdings, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed July 10, 2023
File No. 001-39983

Dear Suren Ajarapu:

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 Real Estate & Construction

cc: Andrew M. Tucker, Esq.