



DIVISION OF
CORPORATION FINANCE

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

July 12, 2023

Rafael Moreira Pereira
Chief Financial Officer
Crescera Capital Acquisition Corp.
Rua Aníbal de Mendonça, 27, 2nd floor
Rio de Janeiro , RJ, Brazil

Re: Crescera Capital Acquisition Corp.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed April 14, 2023
File No. 001-41081

Dear Rafael Moreira Pereira:

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 Energy & Transportation

cc: Manuel Garciadiaz, Esq.