



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

DIVISION OF
CORPORATION FINANCE

January 13, 2023

Robert Meyerson
Chief Executive Officer and Director
C5 Acquisition Corp
1701 Pennsylvania Avenue NW
Suite #460
Washington, D.C. 20006

Re: C5 Acquisition Corp
Form 10-K for the fiscal year ended December 31, 2021
Filed March 29, 2022
File No. 001-41205

Dear Robert Meyerson:

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