



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2023

Greg Klein  
Co-Chief Executive Officer  
TKB Critical Technologies 1  
400 Continental Blvd, Suite 600  
El Segundo, CA 90245

**Re: TKB Critical Technologies 1**  
**Preliminary Proxy Statement filed on Schedule 14A**  
**Response dated January 5, 2023**  
**File No. 001-40959**

Dear Greg Klein:

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: Melissa Curvino, Esq.