



DIVISION OF
CORPORATION FINANCE

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

May 6, 2024

Gary Strahan
Chief Executive Officer
MultiSensor AI Holdings, Inc.
2105 West Cardinal Drive
Beaumont, Texas 77705

Re: MultiSensor AI Holdings, Inc.
Registration Statement on Form S-1
Filed April 29, 2024
File No. 333-278979

Dear Gary Strahan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Ralph V. De Martino, Esq.