



DIVISION OF  
CORPORATION FINANCE

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

December 11, 2023

Morgan Callagy  
Co-Chief Executive Officer  
Revelstone Capital Acquisition Corp.  
14350 Myford Road  
Irvine, CA 92606

**Re:   Revelstone Capital Acquisition Corp.  
      Registration Statement on Form S-4  
      Exhibit Nos. 10.41, 10.42 and 10.43  
      Filed October 23, 2023, as amended  
      File No. 333-274049**

Dear Morgan Callagy:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
Office of Energy and Transportation