



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2023

Charles Cassel  
Chief Executive Officer and Chief Financial Officer  
Consilium Acquisition Corp I, Ltd.  
2400 E. Commercial Boulevard, Suite 900  
Ft. Lauderdale, FL 33308

**Re: Consilium Acquisition Corp I, Ltd.**  
**Form 10-K for the year ended December 31, 2021**  
**File No. 001-41219**

Dear Charles Cassel:

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