



DIVISION OF
CORPORATION FINANCE

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

August 14, 2023

Bala Padmakumar
Chief Executive Officer
Monterey Capital Acquisition Corporation
419 Webster Street
Monterey, California 93940

Re: Monterey Capital Acquisition Corporation
Form 10-K for the Year Ended December 31, 2022
Filed April 20, 2023
File No. 001-41389

Dear Bala Padmakumar:

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 Energy & Transportation