



DIVISION OF
CORPORATION FINANCE

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

June 26, 2023

Diamantis Andriotis
Chief Executive Officer
C3is Inc.
331 Kifissias Avenue
Erithrea 14561 Athens, Greece

Re: C3is Inc.
Draft Registration Statement on Form F-1
Submitted June 14, 2023
CIK No. 0001951067

Dear Diamantis Andriotis:

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 Cheryl Brown, Staff Attorney, at (202) 551-3905 or Daniel Morris, Legal Branch Chief, at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Finnbar Murphy, Esq.