



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2023

David Nock  
General Counsel  
Carbon Revolution Ltd.  
Ten Earlsfort Terrace  
Dublin 2, D02 T380  
Ireland

**Re: Carbon Revolution Ltd.  
Amendment No. 2 to Registration Statement on Form F-4  
Exhibit No. 10.3  
Filed June 14, 2023  
File No. 333-270047**

Dear David Nock:

We have concluded our assessment of your redacted exhibit 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