



February 5, 2021

Ms. Vanessa Countryman
Secretary
US Securities Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: File No. S7-24-20

Dear Ms. Countryman:

We do not believe that adding regulations of any kind that make it harder for businesses to raise capital during a pandemic is a good idea. As an officer and director of a public company with experience in raising capital through traditional and non-traditional sources, I can unequivocally state that COVID has significantly impacted international financing by lengthening the timeline to close and receive funds by many months. The capital received from convertible lenders has kept us operating in the short term.

Sincerely,

Timothy Hassett
Chairman and CEO
Cool Technologies, Inc.