



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2024

Gregory Q. Jensen  
Chief Executive Officer  
Novusterra Inc.  
12115 Visionary Way  
Suite 174  
Fishers, IN 46038

**Re: Novusterra Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed July 24, 2024  
File No. 333-276911**

Dear Gregory Q. Jensen:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our July 15, 2024 letter.

Amendment No. 2 to Form S-1 filed July 24, 2024

Prospectus Summary

Our Company, page 4

1. We note your response to our prior comment 3. Please file the agreement between Kenai Defense Company LLC and American Resources Corporation dated March 24, 2022 referenced in the First Amendment to the Exclusive Rights Agreement between Novusterra Inc. and American Resources Corporation filed as Exhibit 10.10.

Exhibits

2. We note your response to our prior comment 8. Please file a revised legal opinion to include the specific number of securities being registered by the registration statement consistent with the prospectus cover page.

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General

3. We note your disclosure on page 36 that your selling shareholders may sell their securities in transactions through broker-dealers that agree with selling shareholders to sell a specified number of securities at a stipulated price per security or by any other method permitted pursuant to applicable law. Please confirm your understanding that the retention by a selling shareholder of an underwriter would constitute a material change to your plan of distribution requiring a post-effective amendment. Refer to your undertaking provided pursuant to Item 512(a)(1)(iii) of Regulation S-K.
4. Please ensure your signature page indicates the date on which each individual signed the Registration Statement.

Please contact Brian McAllister at 202-551-3341 or Raj Rajan at 202-551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Anuja Majmudar at 202-551-3844 or Karina Dorin at 202-551-3763 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Clifford J. Hunt, Esq.