

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

DIVISION OF CORPORATION FINANCE

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