



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2023

Peter Brogaard Hansen  
Chief Financial Officer  
Cadeler A/S  
Arne Jacobsens Alle 7, 7th floor  
DK-2300 Copenhagen S, Denmark

**Re: Cadeler A/S  
Draft Registration Statement on Form F-4  
Exhibit Nos. 10.1, 10.2, 10.3, 10.4, 10.20, and 10.21  
Submitted August 28, 2023  
CIK No. 0001978867**

Dear Peter Brogaard Hansen:

You have redacted information from the exhibits identified above asserting that the redacted information is not material and is the type of information that you treat as private or confidential. For us to assess your compliance with the form requirements, please supplementally provide us, within five business days, with unredacted copies (marked to show where you have redacted information in your submission) of the exhibits identified above.

Please contact the staff member associated with the review of this submission to discuss how to submit the unredacted copies of your exhibits. Given your conclusion that this information is private or confidential, do not respond by submitting correspondence on EDGAR or sending a response by email. Unless you tell us otherwise, we will assume that you want us to treat the requested supplemental materials, including unredacted documents and any related correspondence, as confidential while in our possession. We will destroy the supplemental materials at the end of our assessment unless doing so would be inconsistent with Rules 418 or 12b-4.

We will notify you of any comments we may have or that we have concluded our assessment of your compliance with the form.

Sincerely,

Division of Corporation Finance  
Office of Energy and Transportation