

September 5, 2023

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Mindy Hooker  
Kevin Woody  
Evan Ewing  
Jay Ingram

**Re: Carbon Revolution Public Limited Company  
Registration Statement on Form F-4, as amended  
File No. 333-270047**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Carbon Revolution Public Limited Company (the "Company") hereby requests that the effective date of the Company's Registration Statement on Form F-4 (File No. 333-270047), as amended (the "Registration Statement") be accelerated by the Securities and Exchange Commission so that the Registration Statement will become effective at 4:30 p.m., Eastern Time, on September 6, 2023, or as soon as practicable thereafter. The Company hereby authorizes Jocelyn Arel and Jeffrey A. Letalien of Goodwin Procter LLP, counsel to the Company, to modify or withdraw this request for acceleration orally.

The Company requests that we be notified of such effectiveness by a telephone call to Jocelyn Arel at +1 (617) 570-1067 or Jeffrey A. Letalien at +1 (212) 459-7203 and that such effectiveness also be confirmed in writing.

Please do not hesitate to contact Jocelyn Arel at +1 (617) 570-1067 or [jarel@goodwinlaw.com](mailto:jarel@goodwinlaw.com) or Jeffrey A. Letalien at +1 (212) 459-7203 or [jletalien@goodwinlaw.com](mailto:jletalien@goodwinlaw.com) with any questions or comments with respect to this letter.

Very truly yours,

Carbon Revolution Public Limited  
Company

/s/ David Nock

Name: David Nock

Title: General Counsel of Carbon  
Revolution Ltd.

cc: Jacob Dingle, Carbon Revolution Ltd.  
Jocelyn Arel, Esq., Goodwin Procter LLP  
Jeffrey A. Letalien, Esq., Goodwin Procter LLP  
Alexander Mackinnon, Esq., Herbert Smith Freehills  
Connor Manning, Esq., Arthur Cox LLP  
Christian Nagler, Esq., Kirkland & Ellis LLP  
Peter Seligson, Esq., Kirkland & Ellis LLP