



December 30, 2025

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Matthew Derby

Re: Capstone Green Energy Holdings, Inc.  
Registration Statement on Form S-1  
Filed December 23, 2025  
File No. 333-292401

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Capstone Green Energy Holdings, Inc. (the “**Company**”) hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it may become effective at 4:00 p.m. Eastern Time on January 2, 2026, or as soon as practicable thereafter.

Once the Registration Statement has been declared effective, please contact our counsel, Elizabeth McNichol of Katten Muchin Rosenman LLP, at (214) 765-3661 to orally confirm that event or if you have any questions or require additional information regarding this matter.

Sincerely,

/s/ Alfredo Gomez  
Name: Alfredo Gomez  
Title: General Counsel

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cc: Vincent J. Canino, Chief Executive Officer  
Mark D Wood, Katten Muchin Rosenman LLP  
Elizabeth C. McNichol, Katten Muchin Rosenman LLP

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