

January 22, 2021

**VIA EDGAR**

Mitchell Austin  
Division of Corporation Finance  
Office of Trade & Services  
U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: Crown Electrokinetics Corp.  
Registration Statement on Form S-1,  
File No. 333-249833

Dear Mr. Austin:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Crown Electrokinetics Corp. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 5:00 p.m., Eastern Time, on Monday, January 25, 2021, or as soon as thereafter possible.

Also, the Company authorizes Ali Panjwani at Pryor Cashman LLP, outside counsel to the Company, to verbally alter the requested date and time of effectiveness of the Registration Statement with the Securities and Exchange Commission. Please call Mr. Panjwani at (212) 326-0820 as soon as the Registration Statement has been declared effective.

Under separate cover, you will receive today a letter from the underwriter of the proposed offering joining in the Company's request for acceleration of the effectiveness of the Registration Statement.

Very truly yours,

CROWN ELECTROKINETICS CORP.

By: /s/ Doug Croxall  
Doug Croxall, Chief Executive Officer

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