



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2023

Jacob Smith  
Chief Financial Officer  
Black Mountain Acquisition Corp.  
425 Houston Street, Suite 400  
Fort Worth, TX 76102

**Re: Black Mountain Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 14, 2023  
File No. 001-40907**

Dear Jacob Smith:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Andrew Schulte