

**C3.ai, Inc.**  
1300 Seaport Blvd, Suite 500  
Redwood City, CA 94063

December 4 , 2020

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

Attention: Matthew Crispino, Staff Attorney  
Jan Woo, Legal Branch Chief  
Amanda Kim, Staff Accountant  
Craig Wilson, Senior Advisor

**RE: C3.ai, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-250082**

Ladies and Gentlemen:

C3.ai, Inc. (the “**Registrant**”) hereby requests that the U.S. Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-referenced Registration Statement on Form S-1 to become effective on Tuesday, December 8, 2020, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable or at such later time as the Registrant may orally request via telephone call to the staff of the Commission. The Registrant hereby authorizes each of Eric C. Jensen, Calise Y. Cheng and Sepideh Mousakhani of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Calise Y. Cheng of Cooley LLP, counsel to the Registrant, at (650) 843 5172, or in her absence, Eric C. Jensen at (650) 843 5049.

*[Signature Page Follows]*

Very truly yours,

**C3.ai, Inc.**

By: /s/ David Barter

Name: David Barter

Title: Chief Financial Officer

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cc: Thomas M. Siebel, *C3.ai, Inc.*  
Brady Mickelsen, *C3.ai, Inc.*  
Eric C. Jensen, *Cooley LLP*  
Calise Y. Cheng, *Cooley LLP*  
Michael Nordtvedt, *Wilson Sonsini Goodrich & Rosati, Professional Corporation*  
Richard Blake, *Wilson Sonsini Goodrich & Rosati, Professional Corporation*

[Company Signature Page to Acceleration Request]