



May 6, 2024

VIA EDGAR

Mr. Kenneth Ellington
Staff Accountant
Division of Investment Management
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: 180 Degree Capital Corp.
Certified Shareholder Report on Form N-CSR
For the Fiscal Year ended December 31, 2023 (File No. 811-07074)

Dear Mr. Ellington:

On behalf of 180 Degree Capital Corp. (the “**Company**”), set forth below are the Company’s responses to the additional oral comment provided by the staff of the Division of Investment Management (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) to the Company on May 3, 2024 with respect to the Company’s Certified Shareholder Report on Form N-CSR for the fiscal year ended December 31, 2023 (the “**Annual Report**”). The Staff’s comment is set forth below in italics and is followed by the Company’s response.

1. **Comments:** *In addition to providing all of the information required by Item 4 in future Annual Reports, please also ensure that all of the information required pursuant to Item 5 of Form N-CSR is included in the Company’s future Annual Reports, rather than being incorporated by reference.*

Response: The Company acknowledges the Staff’s comment and confirms that it will include all of the disclosure required by Item 5 of Form N-CSR in the Company’s future Annual Reports filed on Form N-CSR, rather than incorporating such information by reference therein.

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If you have any questions or additional comments concerning the foregoing, please contact the undersigned by phone at 202.416.6828 or by email at jmahon@proskauer.com.

Sincerely,

/s/ John J. Mahon

John J. Mahon, Esq.

cc: Daniel B. Wolfe
180 Degree Capital Corp.