



DIVISION OF
CORPORATION FINANCE

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

November 22, 2024

Isabelle Freidheim
Chief Executive Officer
Athena Technology Acquisition Corp. II
442 5th Avenue
New York, NY 10018

**Re: Athena Technology Acquisition Corp. II
Preliminary Proxy Statement on Schedule 14A
Filed November 4, 2024**

Dear Isabelle Freidheim:

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: Scott W. Westhoff