



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2024

Wolfgang Breme  
Chief Financial Officer  
Ads-Tec Energy Public Limited Company  
10 Earlsfort Terrace  
Dublin 2, D02 T380, Ireland

**Re: Ads-Tec Energy Public Limited Company**  
**Form 20-F for the Fiscal Year Ended December 31, 2023**  
**File No. 001-41188**

Dear Wolfgang Breme:

We have completed our review of your filings. 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 Manufacturing