



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2025

Robert Kauffman  
Chief Executive Officer  
Aldel Financial II Inc.  
104 S. Walnut Street, Unit 1A  
Itasca, IL 60143

**Re: Aldel Financial II Inc.**  
**Schedule 13D filed February 14, 2025 by Robert Kauffman et. al**  
**File No. 005-94815**

Dear Robert Kauffman:

We have conducted a limited review of the above-captioned filing and have the following comment.

Please respond to this letter by amending the filing or by providing the requested information. If you do not believe our comment applies to your facts and circumstances or that an amendment is appropriate, please advise us why in a response letter.

After reviewing any amendment to the filing and any information provided in response to this comment, we may have additional comments.

Schedule 13D filed February 14, 2025

General

1. We note that the event reported as requiring the filing of the Schedule 13D was October 23, 2024. Rule 13d-1(a) of Regulation 13D-G requires the filing of a Schedule 13D within five business days after the date beneficial ownership of more than five percent of a class of equity securities specified in Rule 13d-1(i)(1) was acquired. Based on the October 23, 2024 event date, the Schedule 13D submitted on February 14, 2025 was not timely filed. Please advise us why the Schedule 13D was not filed within the required five business days after the date of the acquisition.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to Blake Grady at 202-551-8573 or Nicholas Panos at 202-551-3266.

April 7, 2025

Page 2

Sincerely,

Division of Corporation Finance  
Office of Mergers & Acquisitions