



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

December 1, 2009

Yeon-su Kim
Chief Financial Officer and Secretary
Tremisis Energy Acquisition Corporation II
545-7 Dogok-Dong
SoftForum B/D, 7th Floor
Gangnam-Gu, Seoul, South Korea 135-270

Re: Tremisis Energy Acquisition Corporation II
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Form 10-Q for the Fiscal Quarter Ended September 30, 2009
Filed November 16, 2009
File No. 001-33814

Dear Ms. Kim:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Via Facsimile
Jeffrey M. Gallant, Esq.
(212) 818-8881