



DIVISION OF
CORPORATION FINANCE

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

September 21, 2022

David Poltack
Chief Financial Officer
Athlon Acquisition Corp.
c/o Causeway Media Partners
44 Brattle Street
Cambridge, MA 02138

Re: Athlon Acquisition Corp.
Form 10-K for the year ended December 31, 2021
Form 10-Q for the period ended June 30, 2022
File No. 001-39870

Dear David Poltack:

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 Real Estate & Construction