



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2021

Robert I. Kauffman  
Chairman and Chief Executive Officer  
Aldel Financial Inc.  
105 S. Maple Street  
Itasca, IL 60143

**Re: Aldel Financial Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 27, 2021**  
**File No. 001-40244**

Dear Mr. Kauffman:

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 Finance

cc: Janeane R. Ferrari