



DIVISION OF  
CORPORATION FINANCE

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

November 12, 2024

Mitch Trotter  
Chief Financial Officer  
EON Resources Inc.  
3730 Kirby Drive, Suite 1200  
Houston, Texas 77098

**Re: EON Resources Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed on September 24, 2024**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed October 29, 2024**  
**File No. 001-41278**

Dear Mitch Trotter:

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 Energy & Transportation

cc: Matt Ogurick