



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2023

Jonathan Darnell  
Chief Financial Officer  
AltEnergy Acquisition Corp.  
600 Lexington Avenue, 9th Floor  
New York, New York 10022

**Re: AltEnergy Acquisition Corp.**  
**Form 10-K/A for the Fiscal Year ended December 31, 2022**  
**Filed May 23, 2023**  
**File No. 001-40984**

Dear Jonathan Darnell:

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 Energy & Transportation