



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2022

Jane Park  
Chief Executive Officer  
Athena Consumer Acquisition Corp.  
442 5th Avenue  
New York, NY 10018

**Re: Athena Consumer Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 14, 2022**  
**File No. 001-40921**

Dear Jane Park:

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 Real Estate & Construction

cc: Daniel Nussen