



DIVISION OF
CORPORATION FINANCE

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

January 5, 2022

Benedikt Förtig
Chief Executive Officer
AXIOS Sustainable Growth Acquisition Corp
Hidden Pines Farm, 1409, Hopewell Road
Alpharetta, Georgia 30004

Re: AXIOS Sustainable Growth Acquisition Corp
Draft Registration Statement on Form S-1
Submitted December 23, 2021
CIK No. 0001898019

Dear Mr. Förtig:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and nonpublic draft submissions at least 15 days prior to any road show as that term is defined in Rule 433(h)(4) or, in the absence of a road show, at least 15 days prior to the requested effective date of the registration statement. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Michael J. Schwartz, Esq. of Skadden, Arps et al