



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 1, 2009

Yeon-su Kim  
Chief Financial Officer and Secretary  
Tremis Energy Acquisition Corporation II  
545-7 Dogok-Dong  
SoftForum B/D, 7th Floor  
Gangnam-Gu, Seoul, South Korea 135-270

**Re: Tremis Energy Acquisition Corporation II  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 31, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
Filed November 16, 2009  
File No. 001-33814**

Dear Ms. Kim:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Via Facsimile  
Jeffrey M. Gallant, Esq.  
(212) 818-8881