

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

September 15, 2023

Jason Ader Chief Executive Officer 26 Capital Acquisition Corp. OfficeEdge Miami 701 Brickell Avenue, Suite 1550 Miami, Florida 33131

> Re: 26 Capital Acquisition Corp. Form 8-K filed August 11, 2023 File No. 001-39900

Dear Jason Ader:

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