



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

DIVISION OF  
CORPORATION FINANCE

July 31, 2023

Ryan Gilbert  
Chief Executive Officer  
FTAC Zeus Acquisition Corp.  
2929 Arch Street  
Suite 1703  
Philadelphia, PA 19104

**Re: FTAC Zeus Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 18, 2023**  
**File No. 001-41082**

Dear Ryan Gilbert:

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: Mark E. Rosenstein, Esq.