



DIVISION OF  
CORPORATION FINANCE

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

July 31, 2024

Jeff Ransdell  
Chief Executive Officer  
Maquia Capital Acquisition Corp  
50 Biscayne Boulevard, Suite 2406  
Miami, Florida

**Re: Maquia Capital Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 19, 2024**  
**File No. 001-40380**

Dear Jeff Ransdell:

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 Technology

cc: Gregory Trask