



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2021

Barry Kostiner  
Chairman and CEO  
Sagaliem Acquisition Corp.  
1800 Avenue of the Stars, Suite 1475  
Los Angeles, CA 90067

**Re: Sagaliem Acquisition Corp**  
**Amendment No. 2 to Form S-1**  
**Filed November 1, 2021**  
**File No. 333-256473**

Dear Mr. Kostiner:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to our comment, we may have additional comments.

Amendment No. 2 to Form S-1

General

1. Please update your unaudited financial information to include the period ended September 30, 2021.

Barry Kostiner  
Sagaliem Acquisition Corp.  
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You may contact Becky Chow at 202-551-6524 or Amit Pande at 202-551-3423 if you have questions regarding comments on the financial statements and related matters. Please contact Todd Schiffman at 202-551-3491 or Erin Purnell at 202-551-3454 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Finance