



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

DIVISION OF  
CORPORATION FINANCE

November 28, 2022

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

**Re: Sagaliem Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 17, 2022**  
**File No. 001-41182**

Dear Barry Kostiner:

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: Thomas Kollar, Esq.