



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2023

Edward Siegel  
Chief Financial Officer  
Seaport Calibre Materials Acquisition Corp.  
360 Madison Avenue, 23rd Floor  
New York, NY 10017

**Re: Seaport Calibre Materials Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 30, 2022  
File No. 001-40975**

Dear Edward Siegel:

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: Will Burns, Esq.