



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2023

David Gow  
Chief Executive Officer  
Sportsmap Tech Acquisition Corp.  
5353 West Alabama, Suite 415  
Houston, TX 77056

**Re: Sportsmap Tech Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 1, 2023**  
**File No. 001-40916**

Dear David Gow:

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: Cody Boender, Esq.