



DIVISION OF
CORPORATION FINANCE

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

November 29, 2022

Zhe Zhang
Chief Executive Officer
Alpha Star Acquisition Corp
80 Broad Street, 5th Floor
New York, NY 10004

Re: Alpha Star Acquisition Corp
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 30, 2022
File No. 001-41153

Dear Zhe Zhang:

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