



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

DIVISION OF
CORPORATION FINANCE

January 25, 2023

Jeb Spencer
Chief Executive Officer
Southport Acquisition Corporation
1745 Grand Avenue
Del Mar, CA 92014

Re: Southport Acquisition Corporation
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 31, 2022
File No. 001-41150

Dear Jeb Spencer:

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