



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2024

Jeb Spencer  
Chief Executive Officer  
Southport Acquisition Corp  
8 Bolling Place  
Greenwich, CT 06830

**Re: Southport Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 19, 2024**  
**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

cc: Matthew Guest