



DIVISION OF
CORPORATION FINANCE

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

July 6, 2023

M. Wesley Schrader
Chief Executive Officer
FG Merger Corp.
104 S. Walnut Street
Itasca, Illinois 60143

Re: FG Merger Corp.
Form 10-K for Fiscal Year Ended December 31, 2022
File No. 001-41309

Dear M. Wesley Schrader:

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 Energy & Transportation