



DIVISION OF
CORPORATION FINANCE

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

July 10, 2023

Stamatios Tsantanis
Chief Executive Officer
United Maritime Corporation
154 Vouliagmenis Avenue
166 74 Glyfada
Greece

**Re: United Maritime Corporation
Registration Statement on Form F-3
Filed July 3, 2023
File No. 333-273116**

Dear Stamatios Tsantanis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Will Vogel