

September 30, 2021

Stephen C. Smith  
Chief Executive Officer  
Seaport Global Acquisition Corp  
360 Madison Avenue, 20 th Floor  
New York, NY 10017

Acquisition Corp

Statement on Schedule 14A

2021

Re: Seaport Global

Preliminary Proxy

Filed September 24,

File No. 001-39741

Dear Mr. Smith:

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 Trade & Services

cc:

Frank Lopez