



DIVISION OF
CORPORATION FINANCE

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

July 31, 2024

Jeff Ransdell
Chief Executive Officer
Maquia Capital Acquisition Corp
50 Biscayne Boulevard, Suite 2406
Miami, Florida

Re: Maquia Capital Acquisition Corp
Preliminary Proxy Statement on Schedule 14A
Filed July 19, 2024
File No. 001-40380

Dear Jeff Ransdell:

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 Technology

cc: Gregory Trask