



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

DIVISION OF  
CORPORATION FINANCE

June 20, 2023

Kemal Kaya  
Chief Executive Officer  
Galata Acquisition Corp.  
2001 S Street NW, Suite 320  
Washington, DC 20009

**Re: Galata Acquisition Corp.**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed June 16, 2023**  
**File No. 001-40588**

Dear Kemal Kaya:

We have completed our review of your filings. 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: Michael E. Brandt