



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

DIVISION OF  
CORPORATION FINANCE

November 6, 2024

Phyllis Newhouse  
Chief Executive Officer  
ShoulderUp Technology Acquisition Corp.  
125 Townpark Drive  
Suite 300  
Kennesaw, GA 30144

**Re: ShoulderUp Technology Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed October 24, 2024  
File No. 001-41076**

Dear Phyllis Newhouse:

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 Real Estate & Construction

cc: Gerry Williams, Esq.