

DIVISION OF CORPORATION FINANCE

July 25, 2023

Harry L. You Chief Financial Officer Coliseum Acquisition Corp. 1180 North Town Center Drive , Suite 100 Las Vegas , NV 89144

> Re: Coliseum Acquisition Corp. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed April 17, 2023 File No. 001-40514

Dear Harry L. You:

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 Energy & Transportation

cc: Melissa Curvino