

September 10, 2021

Clinton Foy  
Co-Chief Executive Officer  
UTA Acquisition Corp  
135 5th Avenue, 7th Floor  
New York, NY, 10010

Corp

Statement on Form S-1

1, 2021

Re: UTA Acquisition

Draft Registration

Submitted September

CIK No. 0001879221

Dear Mr. Foy:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement  
and nonpublic draft  
submissions at least 15 days prior to any road show as that term is  
defined in Rule 433(h)(4) or,  
in the absence of a road show, at least 15 days prior to the requested  
effective date of the  
registration statement. Please refer to Rules 460 and 461 regarding  
requests for acceleration. 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.

Please contact Todd  
Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance