



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

DIVISION OF  
CORPORATION FINANCE

April 18, 2023

John Backus, Jr.  
Chief Executive Officer  
PROOF Acquisition Corp I  
11911 Freedom Drive  
Suite 1080  
Reston, VA 20190

**Re: PROOF Acquisition Corp I**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 10, 2023**  
**File No. 001-41104**

Dear John Backus, Jr.:

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: Scott D. Fisher, Esq.