



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

DIVISION OF  
CORPORATION FINANCE

May 2, 2024

J. Douglas Ramsey, Ph.D.  
Chief Executive Officer and Chief Financial Officer  
Breeze Holdings Acquisition Corp.  
955 W. John Carpenter Freeway  
Suite 100-929  
Irving, TX 75039

**Re: Breeze Holdings Acquisition Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed April 1, 2024**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 31, 2023**  
**File No. 001-39718**

Dear J. Douglas Ramsey:

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 Manufacturing