



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2022

Adam K. Peterson  
Co-Chairman, Co-Chief Executive Officer and Co-President  
Yellowstone Acquisition Co.  
1601 Dodge Street, Suite 330  
Omaha, NE 68102

**Re: Yellowstone Acquisition Co.  
Preliminary Proxy Statement on Schedule 14A  
Response Dated January 6, 2022  
File No. 001-39648**

Dear Mr. Peterson:

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 Real Estate & Construction