



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2021

Michael Zarlenga  
General Counsel  
PROOF Acquisition Corp I  
11911 Freedom Drive  
Suite 1080  
Reston, VA 20190

**Re: PROOF Acquisition Corp I**  
**Amendment No. 1 to Confidential Draft Registration Statement on Form S-1**  
**Submitted on October 15, 2021**  
**CIK No. 0001853070**

Dear Mr. Zarlenga:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment to Draft Registration Statement on Form S-1

Financial Statements

Report of Independent Registered Public Accounting Firm, page F-2

1. We note your independent accountant's report refers to the company as Proof Acquisition Corp in the opinion paragraph of the report. Please revise to have your auditor reference the full name of the company, Proof Acquisition Corp I.

You may contact Heather Clark at (202) 551-3624 or Jean Yu at (202) 551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Geoff Kruczek at (202) 551-3641 or Jay Ingram, Legal Branch Chief, at (202) 551-3397

Michael Zarlenga  
PROOF Acquisition Corp I  
November 8, 2021  
Page 2

with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Scott Fisher