

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

December 19, 2022

Morgan Callagy Co-Chief Executive Officer Revelstone Capital Acquisition Corp. 14350 Myford Road Irvine, CA 92606

> Re: Revelstone Capital Acquisition Corp. Form 10-K for fiscal year ended December 31, 2021 Filed April 5, 2022 File No. 001-41178

Dear Morgan Callagy:

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: G. Alex Weniger-Araujo