



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

DIVISION OF
CORPORATION FINANCE

March 22, 2023

Aarti Kapoor
Chief Executive Officer and Director
VMG Consumer Acquisition Corp.
39 Mesa Street, Suite 310
San Francisco, CA 94129

Re: VMG Consumer Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed March 14, 2023
File No. 001-41057

Dear Aarti Kapoor:

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: Ryan J. Maierson, Esq.