



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2022

Brian Kistler  
Chief Executive Officer  
VOSB Acquisition Corp I  
6461 N 100 E  
Ossian, IN 46777

**Re: VOSB Acquisition Corp I**  
**Amendment No. 2 to Registration Statement on Form 10-12G**  
**Filed July 25, 2022**  
**File No. 000-56436**

Dear Mr. Kistler:

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

cc: Jeff Turner, Esq.