



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2024

Jun Ma  
Chief Executive Officer  
Vaso Corporation  
137 Commercial Street, Suite 200  
Plainview, NY 11803

**Re: Vaso Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 6, 2024**  
**File No. 000-18105**

Dear Jun Ma:

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 Industrial Applications and  
Services

cc: William Rosenstadt, Esq.