



DIVISION OF
CORPORATION FINANCE

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

June 21, 2021

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

Re: PROOF Acquisition Corp I
Confidential Draft Registration Statement on Form S-1
Submitted on May 28, 2021
CIK No. 0001853070

Dear Mr. Zarlenga:

We have reviewed your 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.

Confidential Draft Registration Statement on Form S-1 submitted May 28, 2021

Exclusive Forum for Certain Lawsuits, page 153

1. Please reconcile your disclosure here and page 74 regarding whether this provision applies to claims arising under the Securities Act.

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 with any other questions.

Michael Zarlenga
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Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Scott Fisher