



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2024

Mathew Vodola  
Chief Financial Officer  
Onyx Acquisition Co. I  
104 5th Avenue  
New York, New York 10011

**Re: Onyx Acquisition Co. I**  
**Form 10-K for the year ended December 31, 2023**  
**Filed on March 29, 2024**  
**Form 10-Q for the period ended March 31, 2024**  
**Filed on May 23, 2024**  
**File No. 001-41003**

Dear Mathew Vodola:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the year ended December 31, 2023

Item 15. Exhibits, Financial Statement Schedules, page 79

1. Please amend your filing to include updated Section 906 certifications of the chief executive and financial officers to reference the correct period of the Form 10-K for the year ended December 31, 2023.

Form 10-Q for the period ended March 31, 2024

Item 6. Exhibits, page 28

2. You omit the internal control over financial reporting language from the introductory portion of paragraph 4 of your Section 302 certifications, as well as paragraph 4(b). This language was required beginning with your first annual report that contained management's report on internal control over financial reporting and continues to be required in the Section 302 certifications of all periodic reports filed thereafter. Please amend your filing to update your Section 302 certifications accordingly.

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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.

Please contact Ameen Hamady at 202-551-3891 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction