



By Electronic Mail

February 14, 2024

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

RE: Vocodia Holdings Corp  
Issuer CIK: 0001880431  
Issuer File Number: 333-269489  
Form Type: S-1  
Filing Date: February 14, 2024

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated December 27, 2023, from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- Common Stock, par value \$0.0001 per share
- Series A Warrant, exercisable to purchase one share of Common Stock
- Series B Warrant, exercisable to purchase one share of Common Stock

If there are any questions, please reach out to me directly. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kyle Murray', enclosed in a light blue rectangular box.

Kyle Murray  
VP, Legal Head of Global Listings  
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kmurray@cboe.com | (913) 706-0420