



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

DIVISION OF
CORPORATION FINANCE

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.