

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

January 19, 2023

Dr. Whitney Haring-Smith Chief Executive Officer Anzu Special Acquisition Corp I 12610 Race Track Road, Suite 250 Tampa, FL 33626

> Re: Anzu Special Acquisition Corp I Preliminary Proxy Statement on Schedule 14A Filed December 29, 2022 File No. 001-40133

Dear Dr. Whitney Haring-Smith:

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 Real Estate & Construction

cc: Justin Salon, Esq.