

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

January 4, 2024

Morris Beyda Chief Financial Officer Edify Acquisition Corp. 888 7th Avenue, Floor 29 New York, NY 10106

Re: Edify Acquisition Corp.

Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A

Filed January 2, 2024

File No. 001-39899

Dear Morris Beyda:

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 Energy & Transportation

cc: Giovanni Caruso