



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2026

Lorne Abony  
Chief Executive Officer  
Abony Acquisition Corp. I  
1700 S Lamar Blvd, Suite #338  
Austin, Texas 78704

**Re: Abony Acquisition Corp. I  
Registration Statement on Form S-1  
Filed December 29, 2025  
File No. 333-292465**

Dear Lorne Abony:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Pam Howell at 202-551-3357 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction