



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2025

Mark Scott  
Chief Financial Officer  
Airship AI Holdings, Inc.  
8210 154th Avenue NE  
Redmond, WA 98052

**Re: Airship AI Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 23, 2025**  
**File No. 333-284462**

Dear Mark Scott:

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 Uwem Bassey at 202-551-3433 and Mitchell Austin at 202-551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: David J. Levine