

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

August 16, 2023

Steven Lisi Chairman and Chief Executive Officer Beyond Air, Inc. 900 Stewart Avenue, Suite 301 Garden City, NY 11530

Re: Beyond Air, Inc.
Registration Statement on Form S-3
Filed August 11, 2023
File No. 333-273942

Dear Steven Lisi:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Stephen Nicolai, Esq.