

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

August 13, 2024

Victor Huang Chief Executive Officer Airship AI Holdings, Inc. 8210 154th Ave NE Redmond, WA 98052

> Re: Airship AI Holdings, Inc. Registration Statement on Form S-1 Filed August 7, 2024 File No. 333-281333

Dear Victor Huang:

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

Please refer to Rule 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 Marion Graham at 202-551-6521 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Mitchell S. Nussbaum