



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2026

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-3**  
**Filed May 11, 2026**  
**File No. 333-295755**

Dear Victor Huang:

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 Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: David J. Levine