

**Roth Capital Partners, LLC  
888 San Clemente Drive  
Newport Beach, CA 92660**

August 28, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Washington, DC 20549

**Re:           Airship AI Holdings,  
          Inc.  
          Registration Statement on Form S-1 (Registration No. 333-281333)  
          Concurrence in Acceleration Request**

Ladies and Gentlemen:

Roth Capital Partners, LLC ("Roth"), as placement agent for the referenced offering, hereby concurs in the request by Airship AI Holdings, Inc. that the effective date of the above-referenced registration statement be accelerated to 5:00 p.m. (Eastern Time), or as soon as practicable thereafter, on Thursday, August 29, 2024, pursuant to Rule 461 under the Securities Act. Roth affirms that it is aware of its obligations under the Securities Act in connection with this offering.

*[Signature Page Follows]*

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Very truly yours,

**ROTH CAPITAL PARTNERS, LLC**

By: /s/ Aaron M. Gurewitz

Name: Aaron M. Gurewitz

Title: President & Head of Investment Banking

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