

**Airship AI Holdings, Inc.**  
8210 154th Ave NE  
Redmond, WA 98052

**VIA EDGAR**

May 15, 2026

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **Airship AI Holdings, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-295755**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Airship AI Holdings, Inc. hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m., Eastern Time, on May 19, 2026, or as soon as thereafter practicable.

Very truly yours,

/s/ Victor Huang

Victor Huang,  
Chief Executive Officer