

VIA EDGAR

Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F. Street, NE  
Washington, DC 20549

**Re: Aeluma, Inc.**  
**Registration Statement on Form S-1, as amended**  
**File No. 333-285469**

**Acceleration Request**  
**Requested Date: March 25, 2025**  
**Requested Time: 4:30 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Craig-Hallum Capital Group LLC, as sole underwriter, hereby joins Aeluma, Inc. in requesting that the Securities and Exchange Commission take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-285469) (the “**Registration Statement**”) be declared effective on March 25, 2025, at 4:30 p.m. Eastern Time, or as soon as practicable thereafter.

Pursuant to Rule 460 under the Act, please be advised that we will take reasonable steps to secure adequate distribution of the preliminary prospectus, to underwriters, dealers, institutions and others, prior to the requested effective time of the Registration Statement.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended

Very truly yours,

**Craig-Hallum Capital Group LLC**

By: /s/ Rick Hartfiel  
Name: Rick Hartfiel  
Title: Head of Investment Banking