

AE LUMA, INC.

March 25, 2025

Via EDGAR

Division of Corporation Finance
Office of Manufacturing
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C., 20549

Re: Aeluma, Inc.
Registration Statement on Form S-1, as amended (File No. 333-285469)
Request for Acceleration of Effectiveness

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Aeluma, Inc. hereby requests that the effectiveness of the above-referenced Registration Statement on Form S-1 (the "Registration Statement") be accelerated and that the Registration Statement become effective at 4:30 p.m., Eastern Time, on Tuesday, March 25, 2025, or as soon thereafter as practicable.

Very truly yours,

Aeluma, Inc.

By: /s/ Jonathan Klamkin

Name: Jonathan Klamkin

Title: Chief Executive Officer and Director

cc: Louis Taubman, Esq.
Hunter Taubman Fischer & Li LLC