

**Aeluma, Inc.**  
**27 Castilian Drive**  
**Goleta, California 93117**

January 14, 2022

Via Edgar

Mr. Geoffrey Kruczek  
Division of Corporation Finance  
Office of Trade & Services  
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. 333-259179)**  
**Request for Acceleration of Effectiveness**

Dear Mr. Kruczek:

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, as amended be accelerated to, and that the Registration Statement becomes effective at 4:30 p.m., Eastern Time, on Wednesday, January 19, 2022, or as soon thereafter as practicable.

Very truly yours,

By: /s/ Jonathan Klamkin  
Jonathan Klamkin  
Chief Executive Officer

Louis Taubman, Esq.  
Hunter Taubman Fischer & Li LLC