

August 6, 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-3, as amended (File No. 333-289135)**  
**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-3 (the “Registration Statement”) be accelerated and that the Registration Statement become effective at 4:30 p.m., Eastern Time, on Friday, August 8, 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