

December 20, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Daniel Morris and Irene Barberena-Meissner

**Re: Jet.AI Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-274432**

Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, on behalf of Jet.AI Inc., I hereby request that the effectiveness of the above-captioned Registration Statement on Form S-1 be accelerated so that the same will become effective at 4:00 p.m. Eastern Time on December 21, 2023, or as soon thereafter as practicable.

Very truly yours,

JET.AI INC.

By: /s/ Michael Winston

Name: Michael Winston

Title: Executive Chairman and Interim Chief Executive Officer

cc: Heidi Mortensen, CrowdCheck Law LLP  
Jeanne Campanelli, CrowdCheck Law LLP

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