



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 18, 2025

James McCormick
Chief Executive Officer
Cloudatastructure, Inc.
228 Hamilton Avenue, 3rd Floor
Palo Alto, CA

**Re: Cloudatastructure, Inc.
Registration Statement on Form S-1
Filed July 11, 2025
File No. 333-288637**

Dear James McCormick:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Lauren Pierce at 202-551-3887 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Kimberly A. Baber