



DIVISION OF  
CORPORATION FINANCE

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

May 30, 2024

Michael Lawless  
Chief Executive Officer  
Auddia Inc.  
1680 38th Street, Suite 130  
Boulder, Colorado 80301

**Re: Auddia Inc.**  
**Registration Statement on Form S-1**  
**Filed May 23, 2024**  
**File No. 333-279683**

Dear Michael Lawless:

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

Please refer to Rule 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 Marion Graham at 202-551-6521 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology