



DIVISION OF
CORPORATION FINANCE

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

October 20, 2023

Christopher Hogan
Interim Chief Executive Officer
NYIAX, INC.
180 Maiden Lane, 11th Floor
New York, NY 10005

Re: NYIAX, INC.

Amendment No. 3 to Registration Statement on Form S-1

Filed October 12, 2023

File No. 333-273464

Dear Christopher Hogan:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Amendment No. 3 to Registration Statement on Form S-1

General

1. We note that your underwriter, Spartan Capital, terminated its engagement with you. Please revise to provide a materially complete discussion regarding the circumstances leading to the termination and, if applicable, disclose any risks related to the termination.

Christopher Hogan
NYIAX, INC.
October 20, 2023
Page 2

Please contact Joseph Cascarano at 202-551-3376 or Claire DeLabar at 202-551-3349 if you have questions regarding comments on the financial statements and related matters. Please contact Kyle Wiley at 202-344-5791 or Matthew Derby at 202-551-3334 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Mitchell Lampert