



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2024

Fabian Battaglia  
Chief Executive Officer  
MOBIX LABS, INC  
15420 Laguna Canyon Road, Suite 100  
Irvine, California 92618

**Re: MOBIX LABS, INC**  
**Registration Statement on Form S-1**  
**Filed August 12, 2024**  
**File No. 333-281492**

Dear Fabian Battaglia:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing