



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2024

Michael Winston  
Interim Chief Executive Officer  
Jet.AI Inc.  
10845 Griffith Peak Dr.  
Suite 200  
Las Vegas, NV 89135

**Re: Jet.AI Inc.**  
**Amendment No. 1 to Registration Statement on Form S-1**  
**Filed June 20, 2024**  
**File No. 333-279385**

Dear Michael Winston:

We have conducted a limited review of your registration statement and have the following comment(s).

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. 1 to Registration Statement on Form S-1 filed June 20, 2024

General

1. We note you are attempting to register the Filing Default Shares and Effectiveness Default Shares for resale. However, it is not clear from your disclosure or the Registration Rights Agreement at Exhibit 10.32 that such shares have been issued and are outstanding or deemed to be outstanding. Please revise your prospectus to clarify whether all of the securities to be registered for resale are outstanding. If they are not outstanding, or deemed to be outstanding, provide your basis for registering the resale of such securities at this time.

July 8, 2024

Page 2

2. We note that the issuance of the 11,750,000 shares of Common Stock underlying the Series B Preferred Stock and the Ionic Warrant is subject to stockholder approval. Please confirm your understanding that we will not be in a position to declare your registration statement effective until we have completed our review of your related proxy statement on Schedule 14A, filed April 22, 2024, File No. 001-40725, and until you have received the requisite stockholder approval.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Cheryl Brown, Staff Attorney, at 202-551-3905 or Liz Packebusch, Staff Attorney, at 202-551-8749 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Kate Bechen