



DIVISION OF
CORPORATION FINANCE

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

April 15, 2024

Jay Wright
General Counsel
Castellum, Inc.
1934 Old Gallows Road, Suite 350
Vienna, VA 22182

Re: Castellum, Inc.
Registration Statement on Form S-3
Filed April 8, 2024
File No. 333-278553

Dear Jay Wright:

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 Jenna Hough at 202-551-3063 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Steven Lipstein