



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2024

Allan Evans  
Chief Executive Officer  
Unusual Machines, Inc.  
4677 L B McLeod Rd., Suite J  
Orlando, FL 32811

**Re: Unusual Machines, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 10, 2024**  
**File No. 333-278601**

Dear Allan Evans:

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 Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Michael D. Harris, Esq.