



DIVISION OF
CORPORATION FINANCE

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

May 6, 2024

Mark DiSiena
Chief Financial Officer
AgEagle Aerial Systems Inc.
8201 E. 34th Cir N, Suite 1307
Wichita, Kansas 67226

Re: AgEagle Aerial Systems Inc.
Registration Statement on Form S-1
Filed on April 29, 2024
File No. 333-278978

Dear Mark DiSiena:

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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Tahra Wright