



DIVISION OF  
CORPORATION FINANCE

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

February 26, 2026

Nathaniel Bradley  
Chief Executive Officer  
Datavault AI Inc.  
One Commerce Square  
2005 Market Street, Suite 2400  
Philadelphia, PA 1910

**Re: Datavault AI Inc.**  
**Draft Registration Statement on Form S-3**  
**Submitted February 13, 2026**  
**CIK No. 0001682149**

Dear Nathaniel Bradley:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. 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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Elizabeth Razzano