

DATAVAULT AI INC.
15268 NW Greenbrier Pkwy
Beaverton, OR 97006

February 14, 2025

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, NE
Washington D.C. 20549

**RE: Datavault AI Inc. (f/k/a WiSA Technologies, Inc.)
Registration Statement on Form S-3
File No. 333-284657**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will be declared effective at 4:00 p.m., Eastern Time, on February 14, 2025, or as soon thereafter as is practicable.

Sincerely,

Datavault AI Inc.

By: /s/ Nathaniel Bradley
Nathaniel Bradley
Chief Executive Officer

cc: David E. Danovitch, Sullivan & Worcester LLP
Aaron M. Schleicher, Sullivan & Worcester LLP
