

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

September 10, 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.**  
**Registration Statement on Form S-3 filed on August 27, 2025**  
**File No. 333-289888**

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 5:00 p.m., Eastern Time, on September 12, 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

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