



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2024

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

**Re: AgEagle Aerial Systems Inc.  
Registration Statement on Form S-1  
Filed on September 3, 2024  
File No. 333-281897**

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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing