



DIVISION OF
CORPORATION FINANCE

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

December 18, 2024

Vadim Mats
Chief Executive Officer
Gaxos.ai Inc.
101 Eisenhower Pkwy, Suite 300
Roseland, NJ 07068

Re: Gaxos.ai Inc.
Registration Statement on Form S-3
Filed December 12, 2024
File No. 333-283758

Dear Vadim Mats:

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 Edwin Kim at 202-551-3297 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Richard Friedman, Esq.