



DIVISION OF
CORPORATION FINANCE

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

December 16, 2024

Allen Salmasi
Chief Executive Officer
VEEA INC.
164 E. 83rd Street
New York, NY 10028

Re: VEEA INC.
Registration Statement on Form S-1
Filed December 13, 2024
File No. 333-283775

Dear Allen Salmasi:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Marion Graham at 202-551-6521 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology