



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 6, 2024**  
**File No. 333-283666**

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