



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

DIVISION OF  
CORPORATION FINANCE

September 30, 2025

Frank Orzechowski  
Chief Financial Officer  
NextTrip, Inc.  
3900 Paseo del Sol  
Santa Fe, New Mexico 87507

**Re: NextTrip, Inc.**  
**Proxy Statement on Schedule 14A**  
**Filed August 15, 2025**  
**File No. 001-38015**

Dear Frank Orzechowski:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Ficksman