



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2026

Steven Lisi  
Chairman and Chief Executive Officer  
Beyond Air, Inc.  
900 Stewart Avenue, Suite 301  
Garden City, NY 11530

**Re: Beyond Air, Inc.  
Registration Statement on Form S-3  
Filed January 30, 2026  
File No. 333-293075**

Dear Steven Lisi:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Avital Perlman, Esq.