



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2024

Mark DiSiena  
Chief Financial Officer  
AgEagle Aerial Systems Inc.  
8201 E. 34th Cir N, Suite 1307  
Wichita, Kansas 67226

**Re: AgEagle Aerial Systems Inc.**  
**Registration Statement on Form S-1**  
**Filed on April 29, 2024**  
**File No. 333-278978**

Dear Mark DiSiena:

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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Tahra Wright