



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2025

Greg Lipschitz  
Interim Chief Executive Officer  
Firefly Neuroscience, Inc.  
1100 Military Road  
Kenmore, NY 14217

**Re: Firefly Neuroscience, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 7, 2025**  
**File No. 333-284782**

Dear Greg Lipschitz:

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 Matthew Crispino at 202-551-3456 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Louis A. Bevilacqua, Esq.