



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2024

Scott Pomeroy  
Chief Executive Officer  
XTI Aerospace, Inc.  
8123 InterPort Blvd., Suite C  
Englewood, CO 80112

**Re: XTI Aerospace, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 22, 2024  
File No. 001-36404**

Dear Scott Pomeroy:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A

Proposal Three: The Authorized Share Increase Proposal, page 42

1. Please tell us whether you presently have any plans, proposals or arrangements to issue any of the newly authorized shares of common stock for any purpose, including future acquisitions and/or financings. If you do not, please disclose that you have no such plans, proposals, or arrangements, written or otherwise, at this time to issue any of the additional authorized shares of common stock.

Proposal Five: The Potential Financing Issuances Proposal, page 52

2. Please revise your disclosure to include the information required by Item 13(a) of Schedule 14A pursuant to Item 11(e) of Schedule 14A.

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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 or Jan Woo at 202-551-3453 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Blake Baron