

BEYOND AIR, INC.

January 21, 2020

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, D.C. 20549

Re: Beyond Air, Inc.
Registration Statement on Form S-1
File No. 333-235915

Ladies and Gentleman,

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:30 PM ET on Thursday, January 23, 2020, or as soon thereafter as is practicable.

Very truly yours,

Beyond Air, Inc.

By: /s/ Steven Lisi
Chief Executive Officer and Chairman
