

Sidus Space, Inc.
150 N. Sykes Creek Pkwy, Suite 200
Merritt Island, FL 32953

April 14, 2023

VIA EDGAR

United States Securities
and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attention: Mary Anne Graham

Re: Sidus Space, Inc.
Form S-1
File No. 333-270850

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Sidus Space, Inc. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 5:00 p.m., Eastern Daylight Time, on Tuesday, April 18, 2023, or as soon thereafter as practicable.

Please notify Jeffrey Fessler of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company, at (212) 634-3067 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request.

Thank you,

SIDUS SPACE, INC.

By: /s/ Carol Craig
Name: Carol Craig
Title: Chief Executive Officer
