

December 3, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Re: Sidus Space, Inc.
Form S-1
Filed November 23, 2021
File No. 333-261288

Ladies and Gentlemen:

This letter sets forth the responses of Sidus Space, Inc., a Delaware corporation (the "**Company**"), to the comments received from the Staff (the "**Staff**") of the U.S. Securities and Exchange Commission (the "**Commission**") on December 2, 2021 concerning its Registration Statement on Form S-1 (File No. 333-261288) filed with the Commission on November 23, 2021 (the "**Registration Statement**").

References in the text of the responses herein to captions and page numbers refer to Amendment No. 1 to the Company's Registration Statement on Form S-1 (the "**Amended Registration Statement**"), which is being filed herewith.

Form S-1 filed November 23, 2021
Dilution

1. **Please address the following as it relates to your dilution disclosures:**

- **Revise your net tangible book value and as adjusted net tangible book value to include operating lease right-of-use assets, net.**
- **Revise your net tangible book value per share and as adjusted per share information to include the effect of Class B common stock.**
- **Revise the dilution per share to new investors in this offering to reflect the above changes.**
- **Revise the table on page 39 to include the effect of Class B common in your existing stockholder disclosure.**

RESPONSE: The Company has revised Amendment No. 1 to the Registration Statement to address this comment.

2. **Please revise to ensure that the number of Class B common shares issued and outstanding, both here and in your interim financial statements, agrees to the 10.0 million shares as disclosed in your statement of stockholders' deficit.**

RESPONSE: We have revised Amendment No. 1 to the Registration Statement to address this comment.

If you have any questions relating to any of the foregoing, please contact Jeffrey Fessler of Sheppard, Mullin, Richter & Hampton LLP at (212) 634-3067.

Very truly yours,

/s/ Jeffrey Fessler

Jeffrey Fessler
Sheppard, Mullin, Richter & Hampton LLP

cc: Carol Craig, CEO