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

December 10, 2021

VIA EDGAR

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

> Re: Sidus Space, Inc. (File No. 333-261288) Registration Statement on Form S-1

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 4:00 p.m., Eastern Standard Time, on Monday, December 13, 2021, or as soon thereafter as possible.

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.

SIDUS SPACE, INC.

By: <u>/s/ Carol Craig</u> Name: Carol Craig Title: Chief Executive Officer