

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Jeff Kauten

Re: Delaying Amendment for Amesite Inc.  
Registration Statement on Form S-1 (File No. 333-295187)

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-1 (File No. 333-295187) filed with the Securities and Exchange Commission by Amesite Inc. on April 20, 2026 (the "Registration Statement"). Pursuant to Rule 473(c) of the Securities Act of 1933, as amended (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated into the facing page of the Registration Statement:

"The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine."

If you have any questions or comments in connection with this delaying amendment, please contact Sean F. Reid of Sheppard, Mullin, Richter & Hampton LLP at (212) 896-0610.

Sincerely,

**AMESITE, INC.**

By: /s/ Ann Marie Sastry  
Name: Ann Marie Sastry, Ph.D.  
Title: Chief Executive Officer