



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 10, 2025

Piyush Phadke  
Chief Financial Officer  
reAlpha Tech Corp.  
6515 Longshore Loop  
Suite 100  
Dublin, OH 43017

**Re: reAlpha Tech Corp.  
Form 10-K for Fiscal Year Ending December 31, 2024  
Filed April 2, 2025  
Amendment No. 1 to Form 10-K for Fiscal Year Ending December 31, 2024  
Filed May 13, 2025  
File No. 001-41839**

Dear Piyush Phadke:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction