

April 13, 2023

Dennis Dean  
Chief Financial Officer  
AirSculpt Technologies, Inc.  
1111 Lincoln Road, Suite 802  
Miami Beach, FL 33139

Technologies, Inc.

fiscal year ended December 31, 2022  
2023

Re: AirSculpt

Form 10-K for the  
Filed March 10,  
File No. 001-40973

Dear Dennis Dean:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2022

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations  
Non-GAAP Financial Measures, page 49

1. provide us a detailed list of the actual costs included in pre-relocation costs for each of the years presented, sorted by center. For each of the centers, also tell us the date the center was opened, and the ranges of dates these costs were incurred. Also tell us where the costs are presented in your statements of operations. In addition, please tell us how you considered Question 100.01 of the Non-GAAP Financial Measures Compliance & Disclosure Interpretations, as updated December 13, 2022, in determining it was appropriate to include these costs as part of your non-GAAP adjustment.

2. you make references to normalized amounts and base year-over-year changes or other metrics on these normalized amounts. Normalized amounts

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appear to be based on an individually tailored accounting principle as described in Question 100.04 of the Non-GAAP Financial Measures Compliance & Disclosure Interpretations. Please tell us how you considered this interpretation in determining your adjustments to normalize amounts are appropriate.

In closing, 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.

You may contact Christie Wong at 202-551-3684 or Michael Fay, Senior Staff Accountant, at 202-551-3812 with any questions.

FirstName LastNameDennis Dean

Corporation Finance  
Comapany NameAirSculpt Technologies, Inc.

Industrial Applications and  
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FirstName LastName

Sincerely,  
Division of  
Office of  
Services