



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2023

William J. Delgado  
Chief Executive Officer  
Global Digital Solutions, Inc.  
777 South Flagler Drive  
West Palm Beach , FL 33401

**Re: Global Digital Solutions, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 10, 2023**  
**File No. 333-269716**

Dear William J. Delgado:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Chase Chandler