



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

DIVISION OF
CORPORATION FINANCE

May 7, 2021

Esterino Castellazzi
President
GHST World Inc.
667 Madison Avenue 5th Floor
New York, NY 10065

Re: GHST World Inc.
Amendment No. 2 to Registration Statement on Form 10-12G
Filed May 7, 2021
File No. 000-31705

Dear Mr. Castellazzi:

We have completed our review of your filing. 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 Technology

cc: Michael Harris