



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2023

Marcello Appella  
Chief Financial Officer  
GHST World Inc.  
667 Madison Ave  
5th Floor  
New York, NY 10065

**Re: GHST World Inc.**  
**Form 10-K for the fiscal year ended June 30, 2023**  
**File No. 000-31705**

Dear Marcello Appella:

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: Constantine Christakis