



DIVISION OF
CORPORATION FINANCE

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

December 21, 2021

Mark Kay
Chief Executive Officer
StrikeForce Technologies Inc.
1090 King Georges Post Road , Suite 603
Edison, NJ 08837

Re: StrikeForce Technologies Inc.
Registration Statement on Form S-1
Filed December 13, 2021
File No. 333-261617

Dear Mr. Kay:

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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Joseph I. Emas