



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2022

Thomas Mika  
Executive VP and Chief Financial Officer  
POET TECHNOLOGIES INC.  
1107-120 Eglinton Avenue East  
Toronto, Ontario, M4P1E2, Canada

**Re: POET TECHNOLOGIES INC.**  
**Form 20-F for the Year Ended December 31, 2021**  
**Form 6-K furnished August 9, 2022**  
**File No. 001-41319**

Dear Thomas Mika:

We have completed our review of your filings. 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 Manufacturing

cc: Mark D. Wood