



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

DIVISION OF  
CORPORATION FINANCE

August 23, 2019

Douglas Davis  
Chief Executive Officer  
GBT Technologies Inc.  
2500 Broadway, Suite F-125  
Santa Monica, CA 90404

**Re: GBT Technologies Inc.**  
**Schedule 14C**  
**Filed August 12, 2019**  
**File No. 000-54530**

Dear Mr. Davis:

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 Real Estate and  
Commodities

cc: Stephen M. Fleming, Esq.