



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2024

Mansour Khatib  
Chief Executive and Financial Officer  
GBT Technologies Inc.  
8557 West Knoll Drive  
West Hollywood, CA 90069

**Re: GBT Technologies Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-54530**

Dear Mansour Khatib:

We have reviewed your filing and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2023

Financial Statements

Report of Independent Registered Public Accounting Firm, page F-2

1. Please make arrangements with your auditor for them to revise their report to cover the balance sheets of GBT Technologies, Inc. as of December 31, 2023 and December 31, 2022, the related statements of operations, stockholders' equity (deficit), and cash flows for each of the years then ended, and the related notes. Refer to Rules 2-02 and 8-02 of Regulation S-X.

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.

August 14, 2024

Page 2

Please contact Blaise Rhodes at 202-551-3774 or Rufus Decker at 202-551-3769, if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services