



DIVISION OF
CORPORATION FINANCE

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

August 20, 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 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 Trade & Services