



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2024

Steven Cabouli  
Chief Executive Officer and Chief Financial Officer  
iWallet Corp  
401 Ryland St., Ste. 200A  
Reno, NV 89502

**Re: iWallet Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 000-56347**

Dear Steven Cabouli:

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 Manufacturing