



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2019

Leandro Iglesias  
Chief Executive Officer  
iQSTEL Inc  
300 Aragon Avenue, Suite 375  
Coral Gables, FL 33134

**Re: iQSTEL Inc**  
**Offering Statement on Form 1-A**  
**Post-qualification Amendment No. 1**  
**Filed November 27, 2019**  
**File No. 024-10950**

Dear Mr. Iglesias:

We have reviewed your amendment and do not have any comments.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

You may contact Michael C. Foland, Attorney-Advisor, at (202) 551-6711 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Scott Doney