



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

April 3, 2018

Patrick Stiles
Chief Executive Officer
Grey Cloak Tech, Inc.
10300 W. Charleston
Las Vegas, NV 89135

**Re: Grey Cloak Tech, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed February 6, 2018
File No. 000-55572**

Dear Mr. Stiles:

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,

/s/ Folake Ayoola

Folake Ayoola
Special Counsel
Office of Information
Technologies and Services

cc: Parker Morrill
ClydeSnow and Sessions, P.C.