



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2023

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Matthew Pierce  
Chief Executive Officer  
Versus Systems Inc.  
6701 Center Drive West, Suite 480  
Los Angeles, CA 90045

**Re: Versus Systems Inc.  
Registration Statement on Form F-3  
Filed August 11, 2022  
File No. 333-266755**

Dear Matthew Pierce:

It has been more than nine months since you filed this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Matthew Pierce  
Versus Systems Inc.  
August 29, 2023  
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Please contact Jeff Kauten, Staff Attorney, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology