



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

DIVISION OF  
CORPORATION FINANCE

May 17, 2022

Yftah Ben Yaackov  
Chief Executive Officer  
BYND Cannasoft Enterprises Inc.  
7000 Akko Road  
Kiryat Motzkin  
Israel

**Re: BYND Cannasoft Enterprises Inc.**  
**Registration Statement on Form 20-F**  
**Filed May 2, 2022**  
**File No. 000-56431**

Dear Mr. Ben Yaackov:

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 Technology

cc: Louis A. Brilleman, Esq.