



DIVISION OF
CORPORATION FINANCE

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

February 27, 2024

Sean Homuth
Chief Executive Officer
KWESST Micro Systems Inc.
155 Terence Matthews Crescent
Unit #1, Ottawa, Ontario, K2M 2A8

Re: KWESST Micro Systems Inc.
Registration Statement on Form F-3
Filed February 20, 2024
File No. 333-277196

Dear Sean Homuth:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim at 202-551-3297 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Richard Raymer, Esq.