



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2024

Yehor Rodin  
President  
Global-Smart.Tech  
Kava b.b.  
85320, Tivat, Montenegro

**Re: Global-Smart.Tech  
Amendment No. 4 to Registration Statement on Form S-1  
Filed August 13, 2024  
File No. 333-267740**

Dear Yehor Rodin:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our August 8, 2024 letter.

Amendment No. 4 to Registration Statement on Form S-1

Financial Statements, page 70

1. Please revise your Registration Statement on Form S-1 to include audited financial statements for the Fiscal Year Ended May 31, 2024. Refer to Regulation S-X, Rule 8-08(b).

August 20, 2024

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Please contact Rolf Sundwall at 202-551-3105 or Mark Brunhofer at 202-551-3638 if you have questions regarding comments on the financial statements and related matters. Please contact Eric Envall at 202-551-3234 or Irene Paik at 202-551-6553 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets