



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2024

Mansour Khatib  
Chief Executive and Financial Officer  
GBT Technologies Inc.  
8557 West Knoll Drive  
West Hollywood, CA 90069

**Re: GBT Technologies Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-54530**

Dear Mansour Khatib:

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 Trade & Services