

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

December 30, 2021

Lei Wang Chief Executive Officer Guardforce AI Co., Ltd 10 Anson Road, #28-01 International Plaza Singapore 079903

> Re: Guardforce AI Co., Ltd Registration Statement on Form F-3 Filed December 23, 2021 File No. 333-261881

Dear Ms. Wang:

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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Louis A. Bevilacqua, Esq.