



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2023

Bentsur Joseph  
Chief Executive Officer  
A2Z Smart Technologies Corp  
1600-609 Granville Street  
Vancouver, British Columbia  
V7Y 1C3 Canada

**Re: A2Z Smart Technologies Corp  
Registration Statement on Form F-3  
Filed April 12, 2023  
File No. 333-271226**

Dear Bentsur Joseph:

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 Austin Pattan, Staff Attorney, at (202) 551-6756 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Avital Perlman