



DIVISION OF  
CORPORATION FINANCE

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

December 26, 2023

Haggai Alon  
Chief Executive Officer  
SMX (Security Matters) Public Ltd Co  
Mespil Business Centre, Mespil House, Sussex Road  
Dublin 4, Ireland

**Re: SMX (Security Matters) Public Ltd Co  
Registration Statement on Form F-1  
Filed December 22, 2023  
File No. 333-276257**

Dear Haggai Alon:

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 Aliya Ishmukhamedova at 202-551-7519 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Stephen E. Fox