

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

March 6, 2024

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 February 28, 2024 File No. 333-277482

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 Mitchell Austin at 202-551-3574 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Stephen E. Fox