



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2024

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

**Re: SMX (Security Matters) Public Limited Company  
Registration Statement on Form F-1  
Filed May 10, 2024  
File No. 333-279316**

Dear Haggai Alon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Marion Graham at 202-551-6521 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Stephen Fox