

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

June 8, 2022

Dennis O'Leary Chief Executive Officer DarkPulse, Inc. 815 Walker Street Suite 1155 Houston, TX 77002

Re: DarkPulse, Inc.

Registration Statement on Form S-1

Filed June 3, 2022 File No. 333-265401

Dear Mr. O'Leary:

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 Josh Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Brian Higley