



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2025

Alvaro Quintana Cardona  
Chief Financial Officer  
iQSTEL Inc  
300 Aragon Avenue, Suite 375  
Coral Gables, FL 33134

**Re: iQSTEL Inc**  
**Form 10-K for the Year Ended December 31, 2023**  
**Response dated February 18, 2025**  
**File No. 000-55984**

Dear Alvaro Quintana Cardona:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology