



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2024

Carlos Moreira  
Chief Executive Officer  
SEALSQ Corp  
Craigmuir Chambers, Road Town  
Tortola, British Virgin Islands VG1110

**Re: SEALSQ Corp**  
**Registration Statement on Form F-3**  
**Filed November 20, 2024**  
**File No. 333-283358**

Dear Carlos Moreira:

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 Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Herman H. Raspé, Esq.