



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

DIVISION OF  
CORPORATION FINANCE

July 2, 2025

David Jemmett  
Chief Executive Officer  
CISO Global, Inc.  
6900 E. Camelback Road, Suite 900  
Scottsdale, Arizona 85251

**Re: CISO Global, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 26, 2025**  
**File No. 333-288353**

Dear David Jemmett:

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 Eddie Kim at 202-551-8713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Katherine A. Beck