



December 12, 2023

**Kate Beukenkamp and Dietrich King
Division of Corporation Finance
Office of Trade & Services
United States Securities and Exchange Commission
Washington, DC 20549**

**Re: Genius Group Ltd
Amendment No. 2 to Registration Statement on Form F-1
Filed November 7, 2023
File No. 333-273841**

Gentlepersons:

We have received your letter dated December 12, 2023. We have added our answers to each one of your questions in bold letters below each question for ease of reference. Throughout this letter, your comments are set forth in bold type.

Amendment No. 2 to Registration Statement on Form F-1

Amendment No. 2 to Registration Statement on Form F-1 General 1. We note your response to prior comment 2, as well as your previous related responses. While we do not have any further comments at this time regarding your responses, please confirm your understanding that our decision not to issue additional comments should not be interpreted to mean that we either agree or disagree with your responses, including any conclusions you have made, positions you have taken, and practices you have engaged in or may engage in with respect to this matter.

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Thank you for your comments and please contact us should you have more questions.

Sincerely,

/s/ Roger Hamilton

Roger Hamilton
CEO

cc: Jolie Kahn
