



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2024

Luke D'Angelo  
Chief Executive Officer  
AppTech Payments Corp.  
5876 Owens Avenue  
Suite 100  
Carlsbad, CA 92008

**Re: AppTech Payments Corp.  
Registration Statement on Form S-1  
Filed August 8, 2024  
File No. 333-281409**

Dear Luke D'Angelo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Jeff Kauten at 202-551-3447 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Andrew M. Tucker, Esq.