



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2023

Todd Davis  
President and Chief Executive Officer  
Endexx Corporation  
38246 North Hazelwood Circle  
Cave Creek, AZ 85331

**Re: Endexx Corporation**  
**Form 10-K for the Fiscal Year Ended September 30, 2022**  
**Filed January 13, 2023**  
**Amendment No. 1 to Form 10-K for the Fiscal Year Ended September 30, 2022**  
**Filed June 9, 2023**  
**File No. 000-30233**

Dear Todd Davis:

We issued comments to you on the above captioned filings on June 15, 2023. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by August 16, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Keira Nakada at 202-551-3659 or Suying Li at 202-551-3335 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services