



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2024

Umesh Singh  
Chief Executive Officer  
Givbux, Inc.  
2751 W Coast Hwy, Suite 200  
Newport Beach, CA 92663

**Re: Givbux, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed August 16, 2024**  
**File No. 000-52142**

Dear Umesh Singh:

Our initial review of your registration statement indicates that it fails to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations thereunder and the requirements of the form. More specifically, your registration statement fails to include the interim financial statements required by Item 13 of Form 10.

This registration statement will become effective automatically 60 days after its initial filing. If the registration statement were to become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission. We suggest that you consider filing a substantive amendment correcting the deficiencies or a request for withdrawal of the registration statement before it becomes effective.

Please contact Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: John E. Dolkart, Jr.