



DIVISION OF
CORPORATION FINANCE

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

March 15, 2022

Michael Finkelstein
Chief Operating Officer
PACIFIC SOFTWARE, INC.
9905 Pin Oak Acres Way #622
Charlotte, NC 28277

Re: PACIFIC SOFTWARE, INC.
Offering Statement on Form 1-A
Post-qualification Amendment No. 1
Filed on March 7, 2022
File No. 024-11671

Dear Mr. Finkelstein:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Janice Adeloey at 202-551-3034 or Jennifer López Molina at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services