



DIVISION OF
CORPORATION FINANCE

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

October 17, 2022

William Ralston
Chief Executive Officer
SinglePoint Inc.
2999 North 44th Street, Suite 530
Phoenix, AZ 85018

Re: SinglePoint Inc.
Registration Statement on Form S-1
Filed October 7, 2022
File No. 333-267779

Dear William Ralston:

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

Please refer to Rules 460 and 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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: David S. Wolpa