



DIVISION OF
CORPORATION FINANCE

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

June 27, 2011

Via E-mail

Gary Macleod
Chief Executive Officer
AlphaPoint Technology, Inc.
c/o CorpDirect Agents, Inc.
160 Greentree Drive, Suite 101
Dover, DE 19904

**Re: AlphaPoint Technology, Inc.
Amendment No. 3 to Registration Statement on Form S-1
Filed June 14, 2011
File No. 333-173028**

Dear Mr. Macleod:

We have reviewed your amended registration statement and response letters filed June 14, 2011 and June 24, 2011. If indicated, we think you should revise your document in response to these comments. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated June 8, 2011.

Risk Factors

We are currently deficient of liquidity ..., page 5

1. We refer to prior comment 1 and reissue that comment, in part. Please disclose here the number of months your current cash reserves will fund your operations.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Liquidity and Capital Resources, page 28

2. We refer to prior comment 3 and reissue that comment, in part. Please disclose here the number of months your current cash reserves will fund your operations.

Notes to the Financial Statements, page F-7

3. Please revise all headers of footnote pages related to the year ended December 31, 2010 to identify them as "Notes to the Audited Financial Statements."

Note 1. Nature of Operations and Significant Accounting Policies

Revenue recognition, page F-9

4. We have considered your responses to prior comments 4 and 5 in your letters filed June 14, 2011 and June 24, 2011. Based upon the information provided in your responses and disclosed in your filings, the Staff believes that the company has not demonstrated that it can establish VSOE as defined in ASC 985-605. Due to the limited operating history of the company and limited number of transactions, the company lacks historical evidence to support the establishment of VSOE of fair value for the various elements of your software arrangements.

If you have questions or comments on the financial statements and related matters, please contact Tamara J. Tangen, Staff Accountant, at (202) 551-3443. Please contact Michael F. Johnson, Staff Attorney, at (202) 551-3477 with any other questions. If you require further assistance, you may contact me at (202) 551-3457.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel

cc: Via Facsimile: (941) 531-4935
Diane J. Harrison
Harrison Law P.A.