



DIVISION OF
CORPORATION FINANCE

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

April 18, 2024

Fawad Maqbool
President and Chief Executive Officer
AmpliTech Group, Inc.
155 Plant Avenue
Hauppauge, NY 11788

Re: AmpliTech Group, Inc.
Registration Statement on Form S-3
Filed April 12, 2024
File No. 333-278657

Dear Fawad Maqbool:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Mayank Pradhan