



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2012

Via E-mail

Glenda Dowie  
President  
APT Systems, Inc.  
16904 76 Street  
Edmonton, AB T5Z 3Z9  
Canada

**Re: APT Systems, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed August 3, 2012  
File No. 333-181597**

Dear Ms. Dowie:

Our preliminary review of your registration statement indicates that it fails in material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the registration statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies. Specifically, we noted the following deficiency:

1. We have been informed by Chang Park that the interim financial statements included in your Form S-1/A for the quarters ended April 30, 2012 and 2011 were not reviewed by your independent registered public accounting firm pursuant to Rule 8-03 of Regulation S-X.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Please contact Gabriel Eckstein, Staff Attorney, at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3735 with any questions.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile  
Kenneth Bart, Esq.  
Bart and Associates LLC