



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 25, 2016

Eugene Wong  
Chief Executive Officer  
EliteSoft Global Inc.  
18582 N.W. Holly St.  
Unit #202  
Beaverton, Oregon 97006-7014

**Re: EliteSoft Global Inc.  
Registration Statement on Form S-1  
Filed August 18, 2016  
File No. 333-213189**

Dear Mr. Wong:

Our preliminary review of your registration statement indicates that it fails in numerous 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. We suggest that you consider filing a substantive amendment to correct the deficiencies.

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.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director