



DIVISION OF
CORPORATION FINANCE

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

September 29, 2015

Brian Kupchik
President and Chief Executive Officer
AppSoft Technologies, Inc.
1225 Franklin Avenue, Suite 325
Garden City, NY 11530

**Re: AppSoft Technologies, Inc.
Registration Statement on Form S-1
Filed September 4, 2015
File No. 333-206764**

Dear Mr. Kupchik:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Prospectus Summary, page 2

1. Where appropriate in your Summary, please provide succinct disclosure of your outstanding preferred stock, including the conversion and voting terms.

Our Company, page 1

2. Please disclose your going concern limitation, including the net loss and accumulated deficit.

Risk Factors, page 4

3. Refer to Securities Act Rule 405. We note that you do not provide disclosure regarding your possible shell-company status. Please advise or revise to include a risk factor that you may be considered a shell company.

4. Please include a risk factor that addresses the exclusive forum provision in Article X of your Articles of Incorporation.
5. According to the Consulting Agreement filed as exhibit 10.2, several of your more popular titles listed on page 1, such as the Code of Federal Regulation, Legal Dictionary, New York Penal Code, and United States Code are subject to a 30% commission on revenue, as set forth in Exhibit B. Please tell us what consideration you gave to including a risk factor highlighting the risk to your business of this provision.

If we are unable to maintain a good relationship..., page 6

6. Please consider expanding this risk factor to clarify that your applications are among the over 1 million applications available on Google's Play Store and Apple's App Store, therefore reducing the exposure of your products and as a result, you may have to incur substantial advertising costs to gain recognition of your products.

The markets in which we operate..., page 7

7. Many of your applications are legal-related titles. Where you discuss low barriers to entry, please expand to disclose the risks from relying on products with content that is part of the public domain.

Our officer and directors apportion their time..., page 12

8. Please disclose the minimum number of hours that your officers and directors will be able to devote to your business on a weekly basis.

Dilution, page 20

9. Under each scenario, please provide a comparison between the cash contributions of your common stockholders and the public contribution under this offering. Refer to Item 506 of Regulation S-K.

Description of Our Business

Industry Background and Trends, page 27

10. Regarding the industry data and other research you cite in your prospectus by techopedia.com, TechCruch, Flurry, Statista.com, eMarketer, Portio Research, Canalsy, Internet Trends, and WebDAM, please provide us with supplemental copies of the source of information that you cite and from which the data in the prospectus is extracted and mark the copies appropriately to designate the portions you rely upon and cross-reference them to the statements in the prospectus. Also tell us whether any of the data was prepared for you or for the offering.

Security Ownership of Certain Beneficial Owners and Management, page 35

11. The outstanding preferred shares consist of a separate class of voting securities. Please disclose their ownership in accordance with Item 403 of Regulation S-K.

Plan of Distribution

The Offering will be Sold by Our Officers and Directors

12. Your disclosure in the fourth paragraph in this section that you reserve the right to use licensed broker-dealers is inconsistent with your reliance on Exchange Act Rule 3a4-1 for self-underwritten offerings, as disclosed throughout your document. Please remove this disclosure.

Description of Securities

Series A Cumulative Convertible Preferred Stock

Dividends, page 41

13. The disclosure that dividends are payable if and when declared appears inconsistent with paragraph 4.3.1 of your Articles of Incorporation, which states that dividends accrue from the date of issuance. Please advise or revise to disclose the accrued dividends on the preferred that must be paid prior to any payments on the common stock and when such payment is due.

Optional Conversion, page 41

14. Please disclose here and in your risk factor on page 13 that the conversion of your preferred stock to increase ownership up to 9.99% is limited by the 61-day period in paragraph 4.6.1(c) of your Articles of Incorporation.

Index to Financial Statements

Report of Independent Registered Public Accounting Firm, page F-1

15. The report of your independent registered public accounting firm indicates that the firm audited the statements of operations, stockholders' equity and cash flows "for the years ended May 31, 2015." However, we note from disclosure elsewhere in the filing that the company's date of inception was March 24, 2015. Please revise the report to reference the period presented in the filing (e.g. from March 24, 2015 (date of inception) through May 31, 2015).

16. Also, please revise to omit references to the company as “a development stage company” as this financial reporting distinction has been removed from U.S. GAAP. We refer you to ASU 2014-10.

Statement of Operations and Income (Loss) for the Period Ended May 31, 2015, page F-2

17. Please revise to clarify that the statement covers the period from March 24, 2015 (date of inception) through May 31, 2015. This comment also applies to your statement of changes in stockholder’s deficit and statement of cash flow.

Notes to Financial Statements

Note A. Business Activity, page F-6

18. Please revise to disclose the company’s fiscal year-end.

Item 15. Recent Sales of Unregistered Securities, page 47

19. Regarding the April 8, 2015 issuance, please disclose the specific exemption and facts upon which you rely to make the exemption available and state the facts that you relied on in determining the availability of the exemption. Refer to Item 701(d) of Regulation S-K.

Exhibit Index, page 52

20. Based on your disclosure on page 6 and elsewhere, you appear to have entered into agreements to sell your titles through Apple’s App Store and Google’s Play Store on which you are substantially dependent. Please file a copy of these agreements or advise. Refer to Item 601(b)(10) of Regulation S-K.

Exhibit Index, page 52

21. Please file a copy of the Form of Subscription Agreement as an exhibit that you disclose on page 39.

Exhibit 3.1

22. We note the provision in paragraph 4.5.2(f) regarding limits on the issuance of common stock in excess of 10% of the outstanding shares of common without majority approval of the Series A Preferred Stock. Please tell us how you complied with this provision, as it appears that you are attempting to register in excess of 10% of your outstanding shares of common.

Exhibit 10.2

23. Please file a complete copy of this agreement. We note the various blanks throughout, including in the exhibits to the Consulting Agreement.

Exhibit 23.1

24. We note that the auditor consents to the inclusion of their report on the financial statements “as of May 31, 2015.” Please revise to indicate whether the auditor also consents to the inclusion of the financial statements for the period from March 24, 2015 (date of inception) through May 31, 2015. Also, revise to indicate whether the auditor consents to the reference to the firm as “experts” as disclosed on page 42 of the registration statement.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Brian Kupchik
AppSoft Technologies, Inc.
September 29, 2015
Page 6

You may contact David Edgar, Staff Accountant, at (202) 551-3459 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please contact Gabriel Eckstein, Staff Attorney, at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3462 with any other questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Barbara C. Jacobs for

Mark P. Shuman
Branch Chief—Legal
Office of Information
Technologies and Services

cc: William F. Ruffa, Esq.
Ruffa & Ruffa, P.C.