



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

December 22, 2015

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

**Re: AppSoft Technologies, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed December 9, 2015
File No. 333-206764**

Dear Mr. Kupchik:

We have reviewed your amended 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. Unless otherwise noted, references in this letter to prior comments refer to our letter dated September 29, 2015.

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

Our Company, page 1

1. Regarding your revision in response to prior comment 2, please update the disclosure on page 2 to provide information as of the latest interim period.

Item 15. Recent Sales of Unregistered Securities, page 52

2. In accordance with our prior comment 19, please state the facts that you relied on in determining the availability of the exemption. Refer to Item 701(d) of Regulation S-K.

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Exhibit 23.1

3. Please refer to prior comment 24. As previously requested, please revise to indicate whether the auditor also consents to the inclusion of their report on the financial statements for the period from March 24, 2015 (date of inception) through May 31, 2015.

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/ Mark P. Shuman

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

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