

October 30, 2015

Mr. Mark P. Shuman
Branch Chief – Legal
Office of Information Technologies and Services
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-7010

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

Dear Mr. Shuman:

This letter sets forth the responses of AppSoft Technologies, Inc. a Nevada corporation (“we,” “us” or the “Company”), to the comments contained in your letter, dated September 29, 2015, relating to the Company’s Registration Statement on Form S-1, File No. 333-206764, filed on September 4, 2015 (the “Registration Statement”). The comments of the staff of the U.S. Securities and Exchange Commission (the “Staff”) are set forth in bold italicized text below, and the responses of the Company are set forth in plain text immediately following each comment.

We are submitting, via EDGAR, Amendment No. 1 to the Registration Statement (“Amendment No. 1”). Enclosed with the paper copy of this letter are five copies of a blacklined version of Amendment No. 1, marked to show changes from the Registration Statement filed on September 4, 2015 made in response to the Staff’s comments in its letter to the Company dated September 29, 2015.

We also are supplementally providing the Staff with certain information as Attachment A with the paper copy of this letter in response to comment 10 of the Staff’s comment letter dated September 29, 2015.

Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in Amendment No. 1.

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.***

Response:

In response to the Staff’s comment, we respectfully advise the Staff that the Company has amended the disclosure in the Summary, appearing under the subheading “History” on page 2 of Amendment No. 1, to provide a succinct disclosure of the terms of the outstanding preferred stock.

Our Company, page 1

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

In response to the Staff's comment, we respectfully advise the Staff that the Company has amended the disclosure in the Summary of Amendment No. 1, to add a paragraph on page 2 appearing just above the subheading "History," to disclose the 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.*

Response:

We respectfully advise the Staff that management of the Company does not consider the Company to be a "shell company," as defined in Securities Act Rule 405 for the following reasons:

- The Company issued and sold shares of Series A Preferred Stock to a third party for \$50,000, an amount more than a nominal sum of money and evidence of a third party's estimation of the potential future value of the Company.
- The Company owns and diligently operates a portfolio of over 400 mobile Apps that are distributed through Apple iTunes and Google Play storefronts..
- The officers of the Company devote a significant portion of their business time to the business of the Company. The Company's President and Chief Executive Officer, Brian Kupchik, expends approximately 25 hours per week conducting business on behalf of the Company. The Company's Treasurer, Seth Ingram, expends approximately 15 hours per week conducting business on behalf of the Company. Moreover, the non-Company related business activities of the officers of the Company encompass all aspects of the development of, and the marketing and sales for, entities engaged in Internet-related activities and their daily experiences and industry contacts directly and indirectly benefit the Company. For example, the day-to-day activities of the Company's officers in non-Company related business activities include meeting with people who may be able to provide assistance and guidance with respect to marketing the Company's Apps and people who may be in a position to conceive and develop new Apps that the Company may elect to commercialize.
- The officers of the Company continue to grow sales and downloads of the Company's Apps on a monthly basis.
- The officers of the Company are actively seeking to develop and commercialize new mobile applications. For example, as evidenced by the filing of five consulting agreements between the Company and entities and individuals pursuant to which the Company has retained these persons to develop and code mobile Apps and other software.
- Management of the Company has no present intention or plan to merge with or acquire any other entity.

Management of the Company believes that the totality of the facts and circumstances surrounding its efforts with respect to sales and marketing of its existing catalogue of Apps and its diligent efforts to develop and acquire new products and the other factors referenced above, in management's view, demonstrate that the Company is not a "shell company" as defined in Securities Act Rule 405.

4. *Please include a risk factor that addresses the exclusive forum provision in Article X of your Articles of Incorporation*

Response:

In response to the Staff's comment, we respectfully advise the Staff that the Company has amended the disclosure in Amendment No. 1 to add a risk factor that addresses the exclusive forum provision in our articles of incorporation that appears on page 19 of Amendment No. 1.

5. *According to the Consulting Agreement filed as exhibit 10.2, several of your more popular titles listed on page, 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.*

Response:

In response to the Staff's comment, we respectfully advise the Staff that the Company has amended the disclosure in Amendment No. 1 to add a risk factor on page 7 that highlights the risk to the Company's business that may result from the commissions payable to this consultant as provided in Exhibit 10.2.

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.*

Response:

In response to the Staff's comment, we respectfully advise the Staff that the Company has amended the risk factor titled "**If we are unable to maintain a good relationship with the markets where our Apps are distributed, our business will suffer,**" appearing on page 7 of Amendment No. 1, to indicate that our Apps are a few of over one million products available on the Apple and Google storefronts and to address the possibility that the Company may incur substantial advertising costs to gain recognition of our products and the effect that such costs would have on the Company's financial condition.

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

7. *Many of your applications are legal-related titled. 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.*

Response:

In response to the Staff's comment, the Company has amended the risk factor titled "**The markets in which we operate are highly competitive, and many of our competitors have significantly greater resources than we do,**" appearing on page 8 of Amendment No. 1, to disclose the fact that the information provided in our legal-related titles is part of the public domain and the risk that others may enter this business segment easily.

Our officers 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.*

Response:

In response to the Staff's comment, the Company has amended the risk factor titled "**Our officers and directors apportion their time to other businesses which may cause conflicts of interest in their determination as to how much time to devote to our affairs. This conflict of interest could have a negative impact on our ability to achieve our business goals and operate successfully,**" appearing on page 13 of Amendment No. 1, to disclose the number of hours our officers and directors allocate to our operations each week.

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.*

Response:

In response to the Staff's comment, the Company has amended the disclosure under the heading "**Dilution**" appearing on page 23 of Amendment No. 1, to provide a comparison between the cash contributions of our common stock holders and the contribution to be made by purchasers in the offering.

Industry Background and Trends, page 27

10. *Regarding the industry data and other research you cite in disclosure in your prospectus by techopedia.com, TechCrunch, Flurry, Statista.com, eMarketer, Portio Research, Canalys, 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 statements in the prospectus. Also, tell us whether any of the data was prepared for you or for the offering.*

Response:

In response to the Staff's comment, we herewith provide supplementally as Attachment A, a copy of each source of the information the Company cites in the prospectus which has been marked to show the portions upon which it relied and which is cross-referenced to the statements in the prospectus. In two cases, the language in the table containing the industry data has been changed to indicate that the data provided is approximate.

We respectfully advise the Staff that the data was not prepared for the Company or 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.*

Response:

In response to the Staff's comment, the Company has amended the disclosure under the heading "**Security Ownership of Certain Beneficial Owners and Management**," appearing on page 39 of Amendment No. 1, to disclose ownership of the outstanding shares of preferred stock in accordance with Item 403 of Regulation S-K. With respect to identifying the holder of the preferred stock as a holder of common stock on an as-converted basis, we advise the Staff that the Company's articles of incorporation prohibit a holder from converting any portion of the preferred stock to the extent that after giving effect to such conversion, the holder would beneficially own in excess of 4.99% of the shares of common stock outstanding. Because the preferred stock is held by a single entity that is not otherwise related to the Company (including by virtue of common management) and because such stockholder's ownership would not exceed 4.99% after any conversion, we have not identified the sole holder of the preferred stock in the common stock section of the principal stockholders table.

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.*

Response:

In response to the Staff's comment, the Company has amended the disclosure under the heading "**The Offering will be Sold by Our Officers and Directors**," appearing on page 42 of Amendment No. 1, to remove the disclosure requested by the Staff.

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.*

Response:

In response to the Staff's comment, the Company has amended the disclosure under the heading "**Series A Cumulative Convertible Preferred Stock - Dividends**," appearing on page 45 of Amendment No. 1, to revise the disclosure to state that accrued dividends on the preferred stock must be paid prior to the payment of any dividends on the common stock and when such payment is due.

Optional Conversion, page 41

14. *Please disclose here and in your risk factors 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.*

Response:

In response to the Staff's comment, the Company has amended the disclosure under the heading "**Series A Cumulative Convertible Preferred Stock – Optional Conversion,**" appearing on page 45 of Amendment No. 1, and to the risk factor titled "**Outstanding shares of preferred stock are convertible into shares of common stock and also carry dividend rights that are payable in shares of common stock, the issuance of which will dilute your percentage of ownership,**" appearing on page 14 of the Registration Statement, to disclose that the conversion of the Company's preferred stock to increase ownership up to 9.99% is limited by the 61-day period in paragraph 4.6.1(c) of the Company's 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, stockholder' 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.*

Response:

In response to the Staff's comment, the Company's independent registered public accounting firm has revised the report, appearing on page F-1 of Amendment No. 1, to reference the period presented in the filing.

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.*

Response:

In response to the Staff's comment, the Company's independent registered public accounting firm has revised the report, appearing on page F-1 of Amendment No. 1, all references that indicate that the Company is a "development stage company."

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.*

Response:

In response to the Staff's comment, the Company has revised in Amendment No. 1 each of the Statement of Operations and Income (Loss) for the Period Ended May 31, 2015, the Statement of Changes in Stockholder's Deficit for the Period Ended May 31, 2015 and the Statement of Cash Flow for the Period Ended May 31, 2015 to clarify that these financial statements cover the period from March 24, 2015 (date of inception) through May 31, 2015. The Company also has revised the Index to Financial Statements to reflect the changes requested by the Staff.

Notes to Financial Statements

Note A. Business Activity, page F-6

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

Response:

In response to the Staff's comment, the Company has revised "Note A. Business Activity," appearing on page F-6 of the Notes to Financial Statements filed with Amendment No. 1 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.

Response:

In response to the Staff's comment, the Company has revised "Item 15. Recent Sales of Unregistered Securities," appearing on page 51 of Amendment No. 1, to disclose the specific exemption and facts upon which it relied to make the exemption available and to state the facts that the Company relied on in determining the availability of the exemption.

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 agreement or advise. Refer to Item 601(b)(10) of Regulation S-K.

Response:

In response to the Staff's comment, the Company advises the Staff that the Company has filed with Amendment No. 1 a copy of its agreements with Apple's App Store and Google's Play Store as Exhibits 10.8, 10.09 and 10.10, respectively, to Amendment No. 1. Further, we have added disclosure regarding the principal terms of these agreements on page 32 of Amendment No. 1.

Exhibit Index, page 52

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

Response:

In response to the Staff's comment, the Company advises the Staff that the Company has filed with Amendment No. 1 a copy of the Form of Subscription Agreement referenced on page 39 as Exhibit 99.1 to the Registration Statement.

Exhibit 3.1

22. *We note that 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 stock 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 the outstanding shares of common.*

Response:

In response to the Staff's comment, the Company respectfully advises the Staff that management of the Company obtained a letter executed by the sole holder of the outstanding shares of Series A Preferred Stock consenting to the issuance of common stock to be sold in the offering.

Exhibit 10.2

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

Response:

In response to the Staff's comment, the Company respectfully advises the Staff that it has filed a complete copy of Exhibit 10.2 with Amendment No. 1 in which all blanks have been completed.

Exhibit 23.1

24. *We note that the auditor consent 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 My 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.*

Response:

In response to the Staff's comment, the Company respectfully advises the Staff that its independent registered public accounting firm has revised its consent, appearing as Exhibit 23.1 filed with Amendment No. 1, (i) to provide that it consents to the inclusion of its report on the financial statements as of "May 31, 2015," (ii) to indicate that it consents to the inclusion of the financial statements for the period from March 24, 2015 (date of inception) through My 31, 2015 and (iii) to indicate that it consents to the reference to its firm as "experts" as disclosed on page 42, of the Registration Statement.

Please note that we acknowledge the following:

- 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 the effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

0320. If you have any questions or comments, please feel free to contact the undersigned or our counsel, William P. Ruffa, Esq., at 646-831-

Very truly yours,

APPSOFT TECHNOLOGIES, INC.

By: /s/ Brian Kupchik
Brian Kupchik, President