



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

DIVISION OF
CORPORATION FINANCE

May 8, 2023

Mitchell Eaglstein
Chief Executive Officer
FDCTech Inc.
200 Spectrum Drive, Suite 300
Irvine, CA 92618

Re: FDCTech Inc.
Form 10-K for the Year Ended December 31, 2022
Filed April 17, 2023
File No. 000-56338

Dear Mitchell Eaglstein:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: William Barnett