



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2024

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

**Re: FDCTech Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**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