



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2021

Fred W. Cooper  
Chief Executive Officer  
KwikClick, Inc.  
585 West 500 South Suite 130  
Bountiful, UT 84010

**Re: KwikClick, Inc.**  
**Amendment No. 1 to Registration Statement on Form 10-12G**  
**Filed December 14, 2021**  
**File No. 000-56349**

Dear Mr. Cooper:

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: David S. Hunt