



DIVISION OF
CORPORATION FINANCE

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

October 21, 2024

Archit Shah
Chief Financial Officer
iCoreConnect Inc.
529 Crown Point Road, Suite 250
Ocoee, Florida 34761

Re: iCoreConnect Inc.
Registration Statement on Form S-1
Filed October 11, 2024
File No. 333-282609

Dear Archit Shah:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aliya Ishmukhamedova at 202-551-7519 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Cavas S. Pavri