



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2023

Daniel Miller  
Chief Executive Officer  
MachTen, Inc.  
1516 Barlow Street, Suite D  
Traverse City, MI 49686

**Re: MachTen, Inc.**

**Amendment No. 1 to Registration Statement on Form 10-12G**

**Filed July 11, 2023**

**File No. 000-56553**

Dear Daniel Miller:

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: Elizabeth Gonzalez-Sussman