



DIVISION OF  
CORPORATION FINANCE

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

January 11, 2022

Mark White  
Chief Executive Officer and President  
Touchpoint Group Holdings Inc.  
4300 Biscayne Blvd., Suite 203  
Miami, Florida 33137

**Re: Touchpoint Group Holdings Inc.**  
**Registration Statement on Form S-1**  
**Filed January 6, 2022**  
**File No. 333-262040**

Dear Mr. White:

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 Erin Donahue at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing