



DIVISION OF
CORPORATION FINANCE

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

May 9, 2024

Luca Benedetto
Chief Financial Officer
Leopard Energy, Inc.
Via Tomaso Rodari 6
6900 Lugano, Switzerland

Re: Leopard Energy, Inc.
Form 10-K for Fiscal Year Ended July 31, 2023
File No. 000-50693

Dear Luca Benedetto:

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 Trade & Services