



DIVISION OF
CORPORATION FINANCE

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

February 23, 2023

James La Manna
Chief Financial Officer
Kingfish Holding Corp
822 62nd Street Circle East
Unit 105
Bradenton, FL 34208

Re: Kingfish Holding Corp
Form 10-K for the Year Ended September 30, 2022
Filed December 30, 2022
File No. 000-52375

Dear James La Manna:

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 Real Estate & Construction