



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2015

Via U.S. Mail

Kerry Chung  
Chief Executive Officer  
HW Holdings, Inc.  
506 S. Spring St. #13575  
Los Angeles, CA 90013

**Re: HW Holdings, Inc.  
Form 10-K for the Year Ended December 31, 2014  
Filed April 8, 2015  
File No. 000-53976**

Dear Mr. Chung:

We issued comments to you on the above captioned filing on July 10, 2015. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 1, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Blaise Rhodes at 202 551-3774 or Rufus Decker at 202 551-3769 with any questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining