



DIVISION OF
CORPORATION FINANCE

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

June 15, 2022

Xavier Mitchell
Chief Executive Officer
Valiant Eagle, Inc.
6320 Canoga Avenue, Suite 1564
Woodland Hills, CA 91367

Re: Valiant Eagle, Inc.
Post Qualification Amendment No. 1 to Form 1-A
Filed June 10, 2022
File No. 024-11526

Dear Mr. Mitchell :

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services