



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

July 23, 2010

Mr. Steven Hoffman  
Chief Executive Officer  
IX Energy Holdings, Inc.  
711 Third Avenue, 12<sup>th</sup> Floor  
New York, NY 10017

**RE: IX Energy Holdings, Inc.**  
**Form 8-K Item 4.01 filed July 14, 2010**  
**Form 8-K/A Item 4.01 filed July 22, 2010**  
**File #333-151381**

Dear Mr. Hoffman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon  
Staff Accountant