



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

DIVISION OF  
CORPORATION FINANCE

November 23, 2021

George Sharp  
Chief Executive Officer  
Goff Corp.  
3535 Executive Terminal Drive  
Hendersen, NV

**Re: Goff Corp.**  
**Amendment No. 2 to Registration Statement on Form 10**  
**Filed November 12, 2021**  
**File No. 000-54912**

Dear Mr. Sharp:

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 Technology

cc: Ernest Stern