



DIVISION OF
CORPORATION FINANCE

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

August 15, 2024

Gregg Budoi
Interim Chief Financial Officer
MCX Technologies Corp
176 South Capital Blvd.
Boise, Idaho 83702

Re: MCX Technologies Corp
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 000-54918

Dear Gregg Budoi:

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: Christopher Rowilson