



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 26, 2017

Steven J. Keough
Chief Executive Officer
Arax Holding Corp.
2329 N. Career Avenue, Suite 317
Sioux Falls, South Dakota 57107

Re: Arax Holding Corp.
Form 8-K
Filed December 29, 2016
File No. 333-185928

Dear Mr. Keough:

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,

/s/ Heather Clark

Heather Clark
Staff Accountant