

**UNITED STATES OF AMERICA**  
**BEFORE THE**  
**SECURITIES AND EXCHANGE COMMISSION**

January 27, 2023

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In the Matter of

**Xalles Holdings Inc.**  
**2020 Pennsylvania Ave. NW, #527**  
**Washington, DC 20006**

**ORDER DECLARING OFFERING**  
**STATEMENT ABANDONED UNDER THE**  
**SECURITIES ACT OF 1933, AS AMENDED**

File No: 024-11778

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Xalles Holdings Inc. filed with the Commission an offering statement to qualify an offering of securities under Section 3(b) of the Securities Act of 1933. The offering statement has been on file for more than nine months and has not yet been qualified.

In view of the foregoing, it is ORDERED that the offering statement be declared abandoned on January 27, 2023.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Mara Ransom  
Office Chief