



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

DIVISION OF  
CORPORATION FINANCE

September 9, 2014

Via E-mail

Scott Abraham  
Chief Executive Officer  
Tixfi Inc.  
6517 Palatine North  
Seattle, WA 98103

**Re: Tixfi Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed August 25, 2014  
File No. 333-197094**

Dear Mr. Abraham:

We have reviewed your responses to the comments in our letter dated July 24, 2014 and have the following additional comments.

Dilution, page 17

1. Refer to the first line in the table, Net Tangible Book Value Per Share Prior to Stock Sale. As you have included updated interim period financial statements as of May 31, 2014, please revise this line item and other affected line items in the table for the net tangible book value per share of \$0.004 rather than \$0.001 as of May 31, 2014.

Dependence on one or a few major customers, page 21

2. Please reconcile the disclosure here that you have not acquired any customers with the disclosure on page 23 regarding your limited revenues.

Scott Abraham  
Tixfi Inc.  
September 9, 2014  
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You may contact Beverly Singleton at (202) 551-3328 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact John Stickel at (202) 551-3324 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
James B. Parsons, Esq.