



DIVISION OF
CORPORATION FINANCE

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

September 4, 2019

Gianfranco Bentivoglio
Chief Executive Officer and President
EPHS Holdings, Inc.
5490 Notre Dame Est, Montreal
Quebec, Canada H1N 2C4

Re: EPHS Holdings, Inc.
Amendment No. 1 to Registration Statement on Form S-4
Filed August 22, 2019
File No. 333-232913

Dear Mr. Bentivoglio:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 19, 2019 letter.

Amended Form S-4 Filed August 22, 2019

Management's Discussion and Analysis, page 68

1. Please revise to provide disclosure for the two-year period required in Article 8 of Regulation S-X. Refer to Instruction 1 to Item 303(a) of Regulation S-K.

Gianfranco Bentivoglio
EPHS Holdings, Inc.
September 4, 2019
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Please contact Dana Brown at 202-551-3859 or Laura Nicholson at 202-551-3584 with any questions.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure