



DIVISION OF
CORPORATION FINANCE

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

August 11, 2023

Konstantinos Galanakis
Chief Executive Officer and Chief Financial Officer
Elvictor Group, Inc.
Vassileos Constantinou 79
Vari, Attiki, Greece 16672

Re: Elvictor Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
File No. 000-56508

Dear Konstantinos Galanakis:

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 Trade & Services