



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2023

Thomas Hennessy  
Chief Executive Officer  
two  
195 US HWY 50, Suite 208  
Zephyr Cove, NV 89448

**Re: two**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 24, 2023**  
**File No. 001-40292**

Dear Thomas Hennessy:

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 Real Estate & Construction

cc: Joshua N. Englard, Esq.