



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2022

Daniel Okelo  
Chief Executive Officer  
Privacy & Value Inc.  
2261 Rosanna Street  
Las Vegas, Nevada 89117

**Re: Privacy & Value Inc.**  
**Form 10-K for the Fiscal Year Ended July 31, 2021**  
**Filed September 10, 2021**  
**File No. 333-256885**

Dear Mr. Okelo:

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 Technology