



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2023

Wanhong Tan  
Chief Financial Officer  
Moxian (BVI) Inc  
Room 2102, Block B, Jiahui Center, 6 Jiqing Li, Chaoyangmenwai Street  
Chaoyang District  
Beijing 100020, China

**Re: Moxian (BVI) Inc**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 333-256665**

Dear Wanhong Tan:

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  
Disclosure Review Program

cc: Anthony W. Basch