



DIVISION OF
CORPORATION FINANCE

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

July 18, 2024

Patrick Adams
Interim Chief Executive Officer
Qualis Innovations, Inc.
6898 S. University Blvd., Suite 100
Centennial, CO 80122

Re: Qualis Innovations, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Filed April 11, 2024
File No. 333-260982

Dear Patrick Adams:

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 Industrial Applications and
Services