



DIVISION OF
CORPORATION FINANCE

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

October 19, 2022

James C. Shaw
Chief Financial Officer
Galaxy Enterprises Inc.
1701 Charles Iam Court
Las Vegas, NV 89117

Re: Galaxy Enterprises Inc.
Form 10-K for the Fiscal Year Ended July 31, 2021
Filed January 5, 2022
File No. 333-258034

Dear James C. Shaw:

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