



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

DIVISION OF  
CORPORATION FINANCE

August 15, 2022

Jordan Lams  
Chief Executive Officer  
MXY Holdings Inc.  
3355 E. Spring Street, Suite 300  
Long Beach, CA 90806

**Re: MXY Holdings Inc.**  
**Draft Offering Statement on Form 1-A**  
**Submitted August 9, 2022**  
**CIK No. 0001919861**

Dear Mr. Lams:

This is to advise you that we do not intend to review your offering statement.

Please refer to Rule 252(d) regarding the public filing requirements for non-public submissions, amendments and correspondence. We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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. We also remind you that, following qualification of your Form 1-A, Rule 257 of Regulation A requires you to file periodic and current reports, including a Form 1-K which will be due within 120 calendar days after the end of the fiscal year covered by the report.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Matthew Kirray, Esq.