



By Electronic Mail

June 16, 2023

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

RE: Abaxx Technologies Inc.
Issuer CIK: 0001971975
Issuer File Number: 001-41724
Form Type: 40-F
Filing Date: June 16, 2023

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. (the "Exchange") has received an application dated May 22, 2023, from the above-referenced issuer and has approved the following securities for listing on the Exchange:

- Common stock, Abaxx Technologies Inc. (ABXX)

If there are any questions, please reach out to me directly. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kyle Murray', enclosed in a thin blue rectangular border.

Kyle Murray
VP, Legal Head of Global Listings
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