



DIVISION OF  
CORPORATION FINANCE

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

March 12, 2024

Howard Gostfrand  
Chief Executive Officer  
OpenLocker Holdings, Inc.  
1700 Palm Beach Lakes Blvd., Suite 820  
West Palm Beach, FL 33401

**Re: OpenLocker Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended July 31, 2022**  
**Form 10-K for Fiscal Year Ended July 31, 2023**  
**Form 10-Q for Fiscal Quarter Ended October 31, 2023**  
**File No. 000-24520**

Dear Howard Gostfrand:

We have completed our review of your filings. 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 Crypto Assets

cc: Laura Anthony