

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

October 3, 2023

Wanhong Tan
Chief Financial Officer
Moxian (BVI) Inc
Room 2102, Block B, Jiahui Center, 6 Jiqing Li, Chaoyangmenwai Street
Chaoyang District
Beijing 100020, China

Re: Moxian (BVI) Inc

Form 20-F for the Fiscal Year Ended December 31, 2022

File No. 333-256665

Dear Wanhong Tan:

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 Disclosure Review Porgram

cc: Anthony W. Basch