UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

February 20, 2025

In the Matter of

Chi Ko Holdings Limited Unit No. 1701 17th Floor Stelux House 698 Prince Edward Road East San Po Kong, Kowloon Hong Kong ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-270591

Chi Ko Holdings Limited filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Chi Ko Holdings Limited has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on February 20, 2025.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Mary Beth Breslin Office Chief