



DIVISION OF  
CORPORATION FINANCE

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

February 12, 2025

Elvis Cheung  
Chief Executive Officer  
707 Cayman Holdings Ltd.  
5/F., AIA Financial Centre  
712 Prince Edward Road East  
San Po Kong, Kowloon, Hong Kong

**Re: 707 Cayman Holdings Ltd.**  
**Amendment No. 2 to Registration Statement on Form F-1**  
**Filed January 23, 2025**  
**File No. 333-281949**

Dear Elvis Cheung:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our January 15, 2025 letter.

Amendment No. 2 to Form F-1 filed January 23, 2025

Summary Financial Data

Balance Sheet Data, page 10

1. Please review the headers in the table here to ensure the proper fiscal years are identified. Specifically, it appears some of the columns labeled "2023" should be labeled "2024."

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Please contact Amy Geddes at 202-551-3304 or Angela Lumley at 202-551-3398 if you have questions regarding comments on the financial statements and related matters. Please contact Jenna Hough at 202-551-3063 or Lilyanna Peyser at 202-551-3222 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: David L. Ficksman