



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

DIVISION OF  
CORPORATION FINANCE

August 26, 2025

Wai Chung Li  
Chief Executive Officer  
FiEE, Inc.  
Flat A1, 29/F, Block A , TML Tower ,  
3 Hoi Shing Road , Tsuen Wan , Hong Kong

**Re: FiEE, Inc.**  
**Form 10-K for the Year Ended December 31, 2025**  
**File No. 001-37649**

Dear Wai Chung Li:

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  
Office of Manufacturing