



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2026

Gan Hong Loon  
Chief Financial Officer  
Phaos Technology (Cayman) Holdings Ltd  
83 Science Park Drive  
#04-01A/B The Curie , Singapore Science Park 1  
Singapore 118258

**Re: Phaos Technology (Cayman) Holdings Ltd**  
**Form 20-F filed September 18, 2025**  
**File No. 333-284137**

Dear Gan Hong Loon:

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 Industrial Applications and Services