



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2026

Cheung Lui  
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.**  
**Registration Statement on Form F-1**  
**Filed March 30, 2026**  
**File No. 333-294721**

Dear Cheung Lui:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: R. Joliene Wood