



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2025

Gregory Foley  
Chief Executive Officer  
Foxx Development Holdings Inc.  
13575 Barranca Parkway C106  
Irvine, CA 92618

**Re: Foxx Development Holdings Inc.  
Registration Statement on Form S-1  
Filed January 10, 2025  
File No. 333-284186**

Dear Gregory Foley:

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 Matthew Crispino at 202-551-3456 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology