



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

DIVISION OF
CORPORATION FINANCE

March 15, 2023

Calvin D. Smiley, Sr.
Chief Executive Officer
VECTOR 21 HOLDINGS, INC.
9605 W. 49th Ave., #200
Wheat Ridge, CO 80033

Re: VECTOR 21 HOLDINGS, INC.
Amendment No. 2 to Registration Statement on Form 10-12G
Filed March 9, 2023
File No. 000-56418

Dear Calvin D. Smiley:

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 Real Estate & Construction

cc: Christen Lambert