



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2022

Rhonda Keaveney  
Chief Executive Officer  
Reynaldo's Mexican Food Company, Inc.  
PO Box 26496  
Scottsdale, AZ 85255

**Re: Reynaldo's Mexican Food Company, Inc.**  
**Form 10-12G**  
**Filed August 29, 2022**  
**File No. 000-56463**

Dear Rhonda Keaveney:

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