



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

May 3, 2017

Via E-mail

Tesheb Casimir
Chief Executive Officer
Rorine International Holding Corporation
Suite 325-7582, Las Vegas Blvd South
Las Vegas, NV 89123

Re: Rorine International Holding Corporation
Form 8-K
Filed April 14, 2017
File No. 0-53156

Dear Mr. Casimir:

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,

/s/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery