



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 29, 2016

Via E-mail

Mr. William J. Sanchez  
Chief Executive Officer  
Telco Cuba, Inc.  
2001 Hollywood Blvd, Suite 211  
Hollywood, FL 33020

**Re: Telco Cuba, Inc.**  
**Form 10-K for the Fiscal Year Ended November 30, 2014**  
**Filed June 19, 2015**  
**Form 8-K Filed June 15, 2015**  
**File No. 000-53157**

Dear Mr. Sanchez:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining