



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

DIVISION OF  
CORPORATION FINANCE

May 28, 2019

Chad Brownstein  
Chairman and Chief Executive Officer  
RMR Industrials, Inc.  
4601 DTC Blvd., Suite 130  
Denver, CO 80237

**Re: RMR Industrials, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2018**  
**Filed October 3, 2018**  
**File No. 00-55402**

Dear Mr. Brownstein:

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 Telecommunications