



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

December 23, 2016

Via E-mail

Fernando Leonzo  
Chief Executive Officer  
Hispanica International Delights of America, Inc.  
575 Lexington Ave, 4<sup>th</sup> Floor  
New York, NY 10022

**Re: Hispanica International Delights of America, Inc.  
Registration Statement on Form S-1  
Filed December 7, 2016  
File No. 333-214953**

Dear Mr. Leonzo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ruairi J. Regan, Staff Attorney, at (202) 551-3269 with any questions.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Richard Weintraub, Esq.  
Weintraub Law Group