



DIVISION OF
CORPORATION FINANCE

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

May 14, 2014

Via E-mail

Tommy Yu Yan Cheung
Chief Executive Officer
Royal Bakery Holdings, Inc.
405 Old County Rd.
Belmont, CA 94002

**Re: Royal Bakery Holdings, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed April 25, 2014
File No. 333-193143**

Dear Mr. Cheung:

We have received your response to our prior comment letter to you dated January 27, 2014 and have the following additional comments.

General

1. Please update the financial statements as necessary, to comply with Rule 8-08 of Regulation S-X.
2. A currently dated consent of the independent registered public accountant should be included as an exhibit to any future amendments to the Form S-1 registration statement.

Outside Cover Page of the Prospectus

3. Here and on page 3 please revise to include the correct page number in your Risk Factor cross reference.

Prospectus Summary, page 1

Royal Bakery and its Business, page 1

4. We note your response to our prior comment 9. In one of the opening paragraphs of this section please revise this section to disclose that your auditor has expressed substantial doubt about your ability to continue as a going concern. In addition, in one of the opening paragraphs please disclose the amount of cash you have on hand as of the most recently practicable date, your current monthly burn rate, and

the month you will run out of funds without the addition of capital. Please also revise the risk factor disclosure on pages 4 & 5 to state this as of the most recently practicable date.

Potential Conflicts of Interest, page 2

5. Please revise the third bullet point to state, as indicated on page 16, that you sold this food to Hongry Kong at a 6.1% markdown.

Risk Factors, page 4

6. We note your response to our prior comment 32, including your disclosure on pages 26 and 27 that your CEO and CFO are in their positions temporarily until you locate a CEO and CFO based in the United States. Please add a separate risk factor addressing the difficulties and risks associated with the fact that your current CEO and CFO reside in Hong Kong but must try to manage a business in California. Please also revise the Management discussion on page 2 to briefly state the fact that your CEO and CFO currently reside in Hong Kong.

Two of our Directors and officers are outside the United States, page 6

7. We note your response to our prior comment 20. Please revise to also address the fact that shareholders may have difficulty obtaining service of process against these officers and directors. In addition please revise to discuss the difficulty of obtaining judgments against them in foreign courts and the difficulty of having foreign courts honor the judgments of U.S. courts. Please disclose in this risk factor, if true, that they live in Hong Kong.

The requirements of being a public company may strain, page 6

8. We note your response to our prior comment 17. Please revise to include a quantitative estimate, to the extent practicable, of the additional annual costs you will bear as a public company.

Management's Discussion and Analysis, page 14

Plan of Operation, page 15

9. We note your response to our prior comment 25. Because investors may not understand the date "following the filing of the amended registration statement of which this prospectus forms a part" please revise to clearly state the starting date from which you are measuring in the bulleted discussions on pages 15 and 16. We again note that to the extent that the timeframes have changed due to the passage of time you should update the discussion accordingly.

10. We note the bullet point discussing 270 days following the filing of an amended registration statement, and the discussion of sub-franchisee operations in Southern California. It does not appear that there are currently sub-franchisee operations in Southern California, so please make that clear in revised disclosure or advise.

Liquidity and Capital Resources, page 17

11. We note your response to our prior comment 37. Please revise here to discuss the amount you intend to spend on app development over the next 12 months.

Food and Product Sales, page 24

12. We note your response to our prior comment 35 and your disclosure on page 24 that your purchase agreement with Majestic Production is non-binding. If there is an amendment to this agreement please file it as an exhibit. Please explain to us how the purchase agreement filed as exhibit 10.5 is non-binding. In addition, it seems based on that agreement that if you were to fail to purchase the required amounts you could lose your 5% purchase discount or Majestic Production might choose to discontinue doing business with you. If these are potential consequences please revise to state so in this section, or please advise.

Description of Current Operations, page 25

13. We note your response to our prior comment 30. Please update the last paragraph to disclose here, as you state in your response to us, that you entered an agreement for the first Ovo branded food truck in January 2014 and applied the franchise fee of \$5,000 for that food truck against the \$50,000 that it will receive under the Sub-Franchisor Agreement (already received \$20,000 as of December 31, 2013) and that you entered an agreement for the first OVO branded restaurant in February 2014 and applied the franchise fee of \$14,500 against the \$50,000 that you will receive under the Sub-Franchisor Agreement in addition to the \$20,000 already received as of December 31, 2013. In addition please disclose the specific dollar amount of royalty fees you have collected and over what period.

Signatures, page II-5

14. We note your response to our prior comment 40. Please revise the second half of the signature block, which is the portion of the signature block following the statement “[p]ursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated,” so that it is signed by your Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer or Controller, and a majority of your board of directors. Underneath each signature in this section it should indicate if the person is signing in the capacity of Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer or

Tommy Yu Yan Cheung
Royal Bakery Holdings, Inc.
May 14, 2014
Page 4

Controller, and director. If any person holds more than one of those positions you should indicate all of the capacities in which that person is signing.

You may contact Heather Clark at (202) 551- 3624 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact John Dana Brown at (202) 551-3859 or me at (202) 551-3210 with any other questions.

Sincerely,

/s/ Susan Block

Susan Block
Attorney-Advisor

cc: William Rosenstadt, Esq.
Sanders Ortolí Vaughn-Flam Rosenstadt LLP