



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2018

Jeffrey Mackay  
Chief Executive Officer and President  
TEO Foods Inc.  
455 54th Street, Suite 102  
San Diego, CA 92114

**Re: TEO Foods Inc.**  
**Amendment No. 1 to Registration Statement on Form S-1**  
**Filed September 19, 2018**  
**File No. 333-226801**

Dear Mr. Mackay:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 7, 2018 letter.

Amendment No. 1 to Registration Statement on Form S-1

Prospectus Cover Page, page 1

1. We note your revised disclosure in response to prior comment 1 states that the selling shareholders "may sell their shares" at \$0.20 per share. Please revise to clarify that the selling shareholders "will sell" their shares at \$0.20 per share until such time as your common stock is listed on a national securities exchange or quoted on the OTC Bulletin Board, OTCQX or OTCQB. In addition, we note the first paragraph of your prospectus cover page and the Plan of Distribution continue to suggest that the selling stockholders

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may currently sell shares in the open market (at the prevailing market price) or in negotiated transactions. Please revise your disclosure accordingly.

Business

Product Overview, page 11

2. Please clarify, if true, that the "current 200-Kilowatt system" you refer to in this section is the pasteurization/sterilization processes you license from Teo Inc.

Management

Directors and Executive Officers, page 19

3. Please revise the biographical sketches for your executive officers and directors to disclose each person's principal occupation and employment during the most recent five years, the dates they served in those roles and the name and business of any corporation or other organization in which such occupation and employment were carried on. In this regard, we note that the dates for Mr. O'Keefe's employment with Teo Inc. and Fram Exploration, the dates for Mr. Husain's employment with Teo Inc. and CedarLane Natural Foods and the name of the MLP energy fund actively managed by Mr. O'Keefe are not disclosed. Please also revise Mr. Mackay's biographical sketch to disclose his employment with Rowe Mullen LLP. See Item 401(e) of Regulation S-K.

You may contact Joseph Klinko, Staff Accountant, at (202) 551-3824 or Ethan Horowitz, Accounting Branch Chief, at (202) 551-3311 if you have questions regarding comments on the financial statements and related matters. Please contact Irene Barbarena-Meissner, Staff Attorney, at (202) 551-6548 or Karina Dorin, Staff Attorney, at (202) 551-3763 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources