



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

October 5, 2017

Ivo Heiden  
Chief Executive Officer  
Kinder Holding Corp.  
2275 Huntington Drive, Suite 851  
San Marino, CA 91108

**Re: Kinder Holding Corp**  
**Form 8-K**  
**Filed June 26, 2017**  
**File No. 000-55320**

Dear Mr. Heiden:

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,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products