



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 13, 2017

Rayna Austin  
Chief Financial & Accounting Officer  
RC-1, Inc.  
110 Sunrise Center Drive  
Thomasville, NC 27360

**Re: RC-1, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed April 6, 2017**  
**File No. 333-210960**

Dear Ms. Austin:

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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure