



DIVISION OF
CORPORATION FINANCE

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

July 2, 2018

Linda Masters
President and Chief Executive Officer
Baja Custom Design, Inc.
1033 B Avenue No. 101
Coronado, CA 92118

Re: Baja Custom Design, Inc.
Registration Statement on Form 10
Filed April 30, 2018
File No. 000-55930

Dear Ms. Masters:

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.

Division of Corporation Finance
Office of Manufacturing and
Construction