



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

DIVISION OF  
CORPORATION FINANCE

July 14, 2023

Jonathan Lamb  
Chief Executive Officer  
Rigel Resource Acquisition Corp.  
7 Bryant Park  
1045 Avenue of the Americas, Floor 25  
New York, NY 10018

**Re: Rigel Resource Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 28, 2023**  
**File No. 001-41022**

Dear Jonathan Lamb:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michael J. Mies, Esq.