



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

DIVISION OF  
CORPORATION FINANCE

February 6, 2024

Rodolfo Guerrero Angulo  
Chief Executive Officer  
Tofla Megaline Inc.  
Manzanillo 33. Local E, Col. Roma Norte  
Mexico, 06700

**Re: Tofla Megaline Inc.**  
**Form 10-K filed on October 30, 2023**  
**File No. 000-56549**

Dear Rodolfo Guerrero Angulo:

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 Technology