



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 14, 2017

Joe Cala
President and Chief Executive Officer
Cala Corporation
701 North Post Oak Road, Suite 615
Houston, TX 77024

Re: Cala Corporation
Registration Statement on Form 10
Filed June 27, 2017
File No. 000-15109

Dear Mr. Cala:

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/ Laura Nicholson

Laura Nicholson
Special Counsel
Office of Transportation and Leisure