

**TEO FOODS INC.**  
455 54<sup>th</sup> Street, Suite 102  
San Diego, CA 92114

Date: September 28, 2018

To: Securities and Exchange Commission  
Washington, D.C. 20549

Subject: Supplemental response to comment letter dated September 7, 2018  
to Mr. Jeffrey Mackay, President, TEO Foods Inc.

Reference: TEO Foods Inc.  
Registration Statement on Form S-1 submitted August 13, 2018  
File No. 333-226801

Ladies and Gentlemen:

TEO Foods Inc. (the "Company"), in connection with its filing of pre-effective amendment no. 1 to its Registration Statement on Form S-1 under the Securities Act (File No. 333-226801), hereby responds to the Staff's comments raised in the Staff's comment letter dated September 7, 2018 directed to such Registration Statement as initially filed August 13, 2018.

This response is to provide supplemental reference information related to the thermal processing of food.

Rapid heat transfer in volumetric heating (Microwave) to achieve the temperature at the coldest point for desired lethality (F value) results in better C value (A marker for quality - Taste, Texture, Flavor and Color) and nutrition (Vitamins and Bioactives) compared to conventional retort process that relies on three-dimensional conduction heat transfer.

We have included the following reference materials that discuss these values and the effects of heat processing:

Optimisation of Thermal Processing - A Review  
S.D. Holdsworth  
Campden Food Preservation Research Association, Chipping Campden,  
Gloucestershire GL55 6LD, UK  
ABSTRACT

The mathematical methods for optimising the effects of heat processing food products are reviewed in relation to microbial destruction, nutrient destruction, cooking value and loss of quality. Some data are presented for the kinetics of the various thermal effects. The results obtained by various workers are presented with particular reference to nutrient retention.

We can provide additional information related to thermal processing of food products if required. Should you have any questions or comments with respect to the foregoing, please contact me anytime at 619-758-1973.

Very truly yours,

By: /s/ Jeffrey Mackay  
Jeffrey Mackay