

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

November 16, 2023

Rick Gaenzle Chief Executive Officer RCF Acquisition Corp. 3109 W. 50th Street, #207 Minneapolis, MN 55410

Re: RCF Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed November 7, 2023
File No. 001-41039

Dear Rick Gaenzle:

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: Joan Guilfoyle, Esq.