



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2024

Jay Kim  
Chief Executive Officer  
Reborn Coffee, Inc.  
580 N. Berry Street  
Brea, CA 92821

**Re: Reborn Coffee, Inc.  
Registration Statement on Form S-1  
Filed September 11, 2024  
File No. 333-282040**

Dear Jay Kim:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Matthew Ogurick