

To: Alton Perkins

SEC Comment Letter: AmericaTowne Inc Form 8-K 2015-03-03 Letter

Please find attached a letter relating to the filing referenced therein. Do not respond to this electronic communication unless you have received it incorrectly. If you have any questions, please contact the person(s) identified at the end of the attached letter.

Division of Corporation Finance
U.S. Securities & Exchange Commission
100 F Street, NE
Washington, D.C. 20549
www.sec.gov

Email from the (SEC) Securities and Exchange Commission

This communication and its attachment(s) contain sensitive, nonpublic information generated by the SEC or by a private entity. Such information is exempt from public disclosure under applicable law. If you are not the intended recipient of this communication (or a person responsible for delivering it to the intended recipient), do not review, copy, disclose, or disseminate this communication or its attachment(s). Immediately notify the sender of this communication by email or phone that you have received it in error, and delete the communication and attachment(s) without making or retaining any copies, electronic or otherwise. Thank you for your cooperation.

DIVISION OF
CORPORATION FINANCE

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

March 3, 2015

Via E-mail

Alton Perkins
Chief Executive Officer
AmericaTowne, Inc.
353 E. Six Forks Road, Suite 270
Raleigh, North Carolina 27609

**Re: AmericaTowne, Inc.
Form 8-K
Filed September 23, 2014
File No. 000-55206**

Letter from SEC

What does this say?

SEC has completed review of our Super 8K. They have no more comments. AmericaTowne Inc. is hereby recognized by SEC as an "Operational Company."

What Does this mean?

We can move on to filing our IPO - Initial Public Offering

Dear Mr. Perkins:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel
Assistant Director



Gumbs, Kenya

4:27 PM (3 hours ago) ☆

Please find attached a letter relating to the filing referenced therein. Do n...



Anthony Paesano

to Roger, Alton ▾

← **Email from our Lawyer**

4:47 PM (3 hours ago) ☆



Congrats!!

Now on to the K and S-1.

← **S-1 - Formal Name for Initial Public Offering (IPO)**

**Anthony R. Paesano
Paesano|Akkashian**

10-K means formal annual audit

From: Alton Perkins [mailto:ap@americatowne.com]

Sent: Tuesday, March 03, 2015 4:46 PM

To: Anthony Paesano

Cc: Roger Yeh

Subject: Fwd: SEC Comment Letter: AmericaTowne Inc Form 8-K 2015-03-03 Letter

← **Email from our CEO**

Anthony/ Roger

We finally got over this hurdle - now on to the next one!

Al

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Alton Perkins
AmericaTowne Inc.

Office: [888-406-2713](tel:888-406-2713)

Fax: [702-825-0100](tel:702-825-0100)

Web:

www.americatowne.com

Begin forwarded message:

From: "Gumbs, Kenya" <GumbsK@SEC.GOV>

Subject: SEC Comment Letter: AmericaTowne Inc Form 8-K 2015-03-03 Letter

Date: March 3, 2015 at 4:27:54 PM EST

To: "AP@AMERICATOWNE.COM" <AP@AMERICATOWNE.COM>



Roger Yeh

to Anthony, Alton ▾

← **Email from our Auditor - CPA**

5:02 PM (3 hours ago) ☆



It is a good news.

Let's begin to work on 10-K

Al,

Please see the attachment for our request list for audit on financial statements as of 12/31/2014. Kindly help follow it up and offer us the material. This is the 1st round request. After getting the information, we may have further request and will let you know