

Mail Stop 3561

April 3, 2007

Duane S. Jenson, President  
Atlantica, Inc.  
4685 S. Highland Drive  
Suite 202  
Salt Lake City, UT 84117

**Re: Atlantica, Inc.**  
**Form 10-KSB for Fiscal Year Ended**  
**December 31, 2005**  
**File No. 0-24379**

Dear Mr. Jenson:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies

cc: Duane S. Jenson, President  
Fax: (801) 278-9290