



DIVISION OF  
CORPORATION FINANCE

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

July 13, 2023

Alan Gordon  
President, Chief Executive Officer, and Director  
Atlantica, Inc.  
c/o Richland , Gordon & Company  
11450 SE Dixie Highway  
Hobe Sound , Florida 33455

**Re: Atlantica, Inc.**  
**Form 10-K for the year ended December 31, 2022**  
**File No. 000-24379**

Dear Alan Gordon:

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