



DIVISION OF
CORPORATION FINANCE

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

June 11, 2018

Dawn Cames
President and Chief Financial Officer
Ficaar, Inc.
257 Varet Street
Brooklyn, New York 11206

Re: Ficaar, Inc.
Registration Statement on Form 10-12G
Filed January 24, 2018
File No. 000-33467

Dear Ms. Cames:

We issued comments on the above captioned filing on February 15, 2018. On May 14, 2018, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Gregory Dundas, Attorney Advisor, at (202) 551-3436, Paul Fischer, Attorney Advisor, at (202) 551-3415, or Larry Spigel, Assistant Director, at (202) 551-3810 with any questions.

Division of Corporation Finance
Office of Telecommunications

cc: Matheau Stout, Esq.