



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

DIVISION OF  
CORPORATION FINANCE

February 12, 2019

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

**Re: Ficaar, Inc.**  
**Amended Registration Statement on Form 10-12G**  
**Filed November 6, 2018**  
**File No. 000-33467**

Dear Ms. Cames:

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 Telecommunications

cc: Matheau Stout, Esq.