

Mail Stop 3561

January 8, 2009

Bruce Dugan  
Chief Executive Officer  
Inicia Incorporated  
360 East 55th Street, Suite 13G  
New York, NY 10022

**Re: Re: Inicia Incorporated  
Form 1-A  
Filed on December 12, 2008  
File No. 24-10228**

Dear Mr. Dugan:

We have completed a preliminary reading of your offering statement on Form 1-A. We note that your filing fails to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of Form 1-A, as described below.

Rule 251(a)(1) of Regulation A requires an issuer of securities to have its principal place of business in either the U.S. or Canada. It appears that most of your business activities are conducted in Argentina. Accordingly, Regulation A does not appear available for your offering. Please withdraw both your Forms 1-A and file a registration statement under the Securities Act. Alternatively, if you believe that your principal place of business complies with Rule 251(a)(1), please provide support for that belief. In the event Regulation A is available, please note that your financial statements do not comply with the provisions of Part F/S and that you do not include the Notification Items of Part I. With respect to Part F/S, you do not provide statements of cash flows and other stockholders' equity or footnotes that provide disclosures required by generally accepted accounting principles in the United States.

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As long as it remains in its current form, we will not recommend acceleration of the qualification date of the offering statement. Also note that should the offering statement become qualified in its present form, we would be required to consider what recommendation, if any, we should make to the Commission.

Mr. Bruce Dugan, CEO  
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Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. Feel free to call Edwin S. Kim at (202) 551-3297 or me at (202) 551-3790 with any questions. We look forward to working with you to address these concerns.

Sincerely,

John Reynolds  
Assistant Director

cc: M. David Sayid  
Fax (212) 247-7535