



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2013

Via E-mail

Ms. Elizaveta Padaletc  
President, CEO and CFO  
Artec Consulting Corp.  
Allmandring str. 22d-31  
Stuttgart, Germany 70569

**Re: Artec Consulting Corp.  
Form 8-K Item 4.01  
Filed November 25, 2013  
File No. 333-186732**

Dear Ms. Padaletc:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

1. In the second and third paragraphs, you refer to Ronald Chadwick's report "for the fiscal year ended January 31, 2013". We note from his audit report dated February 11, 2013 that the period under audit was, in fact, August 6, 2012 (inception) to January 31, 2013. Please revise accordingly.
2. Please revise the "(c)" item of the second paragraph accordingly to disclose, if true, that for the period August 6, 2012 (inception) to January 31, 2013 and through the date of resignation, there were no disagreements on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Ronald Chadwick, would have caused it to make reference to the subject matter of the disagreements in connection with its report. Refer to Item 304(a)(1)(iv) of Regulation S-K.
3. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountants agree with the statements made in your revised Form 8-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3743 if you have questions regarding these comments.

Sincerely,

/s/ Jenn Do

Jenn Do  
Staff Accountant