



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2022

Andrew De Luna  
Chief Executive Officer and Director  
Frontera Group Inc.  
140-75 Ash Avenue, Suite 2C  
Flushing, NY 11355

**Re: Frontera Group Inc.**  
**Offering Statement on Form 1-A**  
**Post-qualification Amendment No. 3**  
**Filed May 12, 2022**  
**File No. 024-11731**

Dear Mr. De Luna:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

Please contact Janice Adeloey at (202) 551-3034 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services